



Corporate Responsibility Magazine's 100 Best Corporate Citizens -2019 Methodology Summary

For more information on the 100 Best Corporate Citizens ranking please go to: <https://www.3blassociation.com/corporate-responsibility-magazine/100-best-corporate-citizens>
 For more information on data verification: contact ESGHelpDesk@iss-esg.com

Pillar Weights

Employee Relations	20.5%
Environment	18.0%
Climate Change	18.0%
Governance	15.5%
Stakeholders	12.5%
Human Rights	11.0%
Financial	4.5%

100 Best Corporate Citizens Pillar	ISS ESG Factor Source	ISS ESG Factor Category	ISS ESG RatingID	Description
Employee Relations	QualityScore>Social	Labor, Health, and Safety	305	Does the company monitor employee satisfaction or engagement?
Employee Relations	QualityScore>Social	Labor, Health, and Safety	413	Does the company have an enterprise level workforce/labor rights policy?
Employee Relations	QualityScore>Social	Labor, Health, and Safety	422	Does the company publicly disclose a gender diversity strategy or similar commitment to ensure appropriate gender representation at the board, senior management, or workforce levels?
Employee Relations	QualityScore>Social	Labor, Health, and Safety	423	Does the company publicly disclose a gender diversity strategy or similar commitment to ensure appropriate gender representation at the board level?
Employee Relations	QualityScore>Social	Labor, Health, and Safety	424	Does the company publicly disclose a gender diversity strategy or similar commitment to ensure appropriate gender representation at the senior management level?
Employee Relations	QualityScore>Social	Labor, Health, and Safety	425	Does the company publicly disclose a gender diversity strategy or similar commitment to ensure appropriate gender representation at the workforce level?
Employee Relations	QualityScore>Social	Labor, Health, and Safety	426	Does the company publicly disclose a diversity strategy or similar commitment to ensure workforce equality beyond gender at the board, senior management, or workforce levels?
Employee Relations	QualityScore>Social	Labor, Health, and Safety	427	Does the company's apply a diversity strategy to the board level?
Employee Relations	QualityScore>Social	Labor, Health, and Safety	428	Does the company's apply a diversity strategy to the senior management level?
Employee Relations	QualityScore>Social	Labor, Health, and Safety	429	Does the company's apply a diversity strategy to the workforce level?
Employee Relations	QualityScore>Social	Labor, Health, and Safety	441	Does the company publicly disclose data on workforce equality connected with gender, race, disability, ethnicity, nationality, religion, LBGTQ, or other potentially-protected classes?
Employee Relations	QualityScore>Social	Labor, Health, and Safety	444	Does the company's disclosed information on workforce equality include data on equality for the workforce?
Employee Relations	QualityScore>Social	Labor, Health, and Safety	450	Does the company provide workforce disclosure on gender and racial/ethnic group representation?
Employee Relations	QualityScore>Social	Labor, Health, and Safety	450.1	Percentage of women for executives and senior management: This factor provides the issuer's percentage of women for executives and senior management.
Employee Relations	QualityScore>Social	Labor, Health, and Safety	450.2	Percentage of women across the total workforce: This factor provides the issuer's percentage of women across the total workforce.
Employee Relations	QualityScore>Social	Labor, Health, and Safety	451	Does the company disclose information on gender and racial/ethnic group representation across the total workforce?
Employee Relations	QualityScore>Social	Labor, Health, and Safety	452	Does the company disclose information on gender and racial/ethnic group representation for executives and senior management?
Employee Relations	QualityScore>Social	Labor, Health, and Safety	453	Does the company disclose information on gender and racial/ethnic group representation for professionals or technical staff?
Employee Relations	QualityScore>Social	Labor, Health, and Safety	454	Does the company disclose information on gender and racial/ethnic group representation for non-contingent staff?
Employee Relations	QualityScore>Social	Labor, Health, and Safety	455	Does the company disclose information on gender and racial/ethnic group representation for contingent staff?

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Employee Relations	QualityScore>Social	Labor, Health, and Safety	459	Does the company disclose a policy that specifically addresses occupational health and safety?
Employee Relations	QualityScore>Social	Labor, Health, and Safety	460	Does the company's occupational health and safety policy explicitly encompass all facilities and operations?
Employee Relations	QualityScore>Social	Labor, Health, and Safety	484	Does the company state a commitment to a fair or living wage for all employees?
Employee Relations	US Workforce	US Workforce	N/A	Employee Benefit - Insurance: Healthcare Employee - This factor identifies issuers that provide healthcare insurance to employees. This factor is only applied to U.S. companies.
Environment	QualityScore>Environment	Management of Env Risks and Opportunities	1	Does the company have an enterprise level environmental policy?
Environment	QualityScore>Environment	Management of Env Risks and Opportunities	5	Does the company's environmental policy apply the same standards to suppliers or vendors?
Environment	QualityScore>Environment	Management of Env Risks and Opportunities	7	Does the company disclose the presence of an Environmental Management System?
Environment	QualityScore>Environment	Management of Env Risks and Opportunities	19	Does the company identify specific salient environmental risks in its latest annual, integrated, or sustainability report?
Environment	QualityScore>Environment	Management of Env Risks and Opportunities	50	Does the company provide quantitative metrics about GHG emissions?
Environment	QualityScore>Environment	Management of Env Risks and Opportunities	51	Does the company disclose its total Direct GHG emissions?
Environment	QualityScore>Environment	Carbon and Climate	51.1	GHG Emissions - Preferred Scope 1 - Direct Emissions: This factor provides the issuer's Scope 1 Direct emissions. The Direct emissions data represents the final, ISS-Ethix reviewed and approved value based on the ISS-Ethix Climate Solutions methodology, which selects the most accurate value from available sources.
Environment	QualityScore>Environment	Management of Env Risks and Opportunities	52	Does the company disclose its total Scope 2 GHG emissions?
Environment	QualityScore>Environment	Carbon and Climate	52.1	GHG Emissions - Preferred Scope 2 - Energy Indirect Emissions: This factor provides the issuer's Scope 2 Energy Indirect emissions. The Energy Indirect Emissions data represents the final, ISS-Ethix reviewed and approved value based on the ISS-Ethix Climate Solutions methodology, which selects the most accurate value from available sources.
Environment	QualityScore>Environment	Management of Env Risks and Opportunities	53	Does the company disclose its total Scope 3 GHG emissions?
Environment	QualityScore>Environment	Carbon and Climate	53.1	GHG Emissions - Scope 3 - Other Indirect Emissions : This factor provides the issuer's Scope 3 "Other Indirect" emissions. For Scope 3 emissions, all provided data has been estimated. Reported Scope 3 emissions are generally unreliable and thus reported Scope 3 emissions are not included in this data point.
Environment	QualityScore>Environment	Carbon and Climate	62	Does the company disclose its total energy use?
Environment	QualityScore>Environment	Carbon and Climate	62.1	Energy - Total energy use normalized: This factor provides a normalized value for the issuer's total energy use. Data is normalized per 1m USD.
Environment	QualityScore>Environment	Carbon and Climate	62.2	Energy - Total energy use : This factor provides the issuer's total energy use. Data is presented in Megawatt hours.
Environment	QualityScore>Environment	Carbon and Climate	96	Does the company disclose a clear approach to reduce energy consumption from non-renewable sources?
Environment	QualityScore>Environment	Carbon and Climate	97	Does the company's approach to reducing energy consumption from non-renewable sources include relative targets?
Environment	QualityScore>Environment	Carbon and Climate	98	Does the company's approach to reducing energy consumption from non-renewable sources include absolute targets?
Environment	QualityScore>Environment	Carbon and Climate	99	Does the company's approach to reducing energy consumption from non-renewable sources include specific information on an implementation timeline?
Environment	QualityScore>Environment	Waste and Toxicity	122	Does the company disclose quantitative information on significant air emissions?
Environment	QualityScore>Environment	Waste and Toxicity	159	Does the company disclose its total hazardous waste generation?
Environment	QualityScore>Environment	Waste and Toxicity	160.1	Waste - Total weight of generated hazardous waste trend : This factor provides a trend value for the issuer's total weight of generated hazardous waste based on recent-year percent change over a trailing three-year average.

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Environment	QualityScore>Environment	Waste and Toxicity	160.2	Waste - Total weight of generated hazardous waste normalized: This factor provides a normalized value for the issuer's total weight of generated hazardous waste. Data is normalized per 1m USD.
Environment	QualityScore>Environment	Waste and Toxicity	160.3	Waste - Total weight of generated hazardous waste : This factor provides the issuer's total weight of generated hazardous waste. Data is presented in Metric tonnes.
Environment	QualityScore>Environment	Waste and Toxicity	168	Does the company disclose information on its waste management and recycling programs?
Environment	QualityScore>Environment	Waste and Toxicity	181	Does the company disclose specific targets for reducing hazardous and non-hazardous waste?
Environment	QualityScore>Environment	Waste and Toxicity	182	Does the company's disclosed information regarding targets for reducing hazardous and non-hazardous waste include quantitative targets?
Environment	QualityScore>Environment	Waste and Toxicity	183	Does the company's disclosed information regarding targets for reducing hazardous and non-hazardous waste include specific information on an implementation timeline?
Environment	QualityScore>Environment	Management of Env Risks and Opportunities	366	Does the company's Code of Vendor Conduct address the environmental impact of supplier products or services?
Climate Change	QualityScore>Environment	Carbon and Climate	21	Does the company disclose a climate change policy or equivalent information that specifically addresses the company's climate change risks, performance, and opportunities?
Climate Change	QualityScore>Environment	Carbon and Climate	22	Does the company's climate change disclosure specifically address climate change risks?
Climate Change	QualityScore>Environment	Carbon and Climate	23	Does the company's climate change disclosure specifically address climate change strategy?
Climate Change	QualityScore>Environment	Carbon and Climate	24	Does the company's climate change disclosure specifically address climate change performance?
Climate Change	QualityScore>Environment	Carbon and Climate	25	Does the company's climate change disclosure specifically address climate change targets?
Climate Change	QualityScore>Environment	Carbon and Climate	26	Does the company's climate change disclosure specifically provide analysis of performance against targets?
Climate Change	QualityScore>Environment	Carbon and Climate	28	Does the company's climate change disclosure specifically address climate change opportunities?
Climate Change	QualityScore>Environment	Carbon and Climate	36	Does the company present and describe multiple scenarios for the potential impact of climate-related risks and opportunities on its businesses, strategy, and financial planning?
Climate Change	QualityScore>Environment	Carbon and Climate	37	Does the company's climate change disclosure include an impact scenario that references 2°C limits?
Climate Change	QualityScore>Environment	Carbon and Climate	38	Does the company disclose targets for reducing GHG emissions?
Climate Change	QualityScore>Environment	Carbon and Climate	39	Does the company define GHG emissions reduction targets at group level?
Climate Change	QualityScore>Environment	Carbon and Climate	40	Are the company's GHG emissions reduction targets clearly aligned with the 2°C scenario?
Climate Change	QualityScore>Environment	Carbon and Climate	42	Does the company indicate that GHG emissions reduction targets have been approved by The Science Based Targets initiative?
Climate Change	QualityScore>Environment	Carbon and Climate	50	Does the company provide quantitative metrics about GHG emissions?
Climate Change	QualityScore>Environment	Carbon and Climate	58	Has the company obtained independent third-party verification for its GHG disclosure?
Climate Change	QualityScore>Environment	Carbon and Climate	96	Does the company disclose a clear approach to reduce energy consumption from non-renewable sources?
Climate Change	QualityScore>Environment	Carbon and Climate	105	Does the company describe management's role in assessing and managing climate-related risks and opportunities?
Climate Change	QualityScore>Environment	Carbon and Climate	106	Does the company describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management?
Climate Change	QualityScore>Environment	Carbon and Climate	107	Does the company disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process?
Climate Change	QualityScore>Environment	Carbon and Climate	110	Does the company describe the board's oversight of climate-related risks and opportunities?

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Climate Change	QualityScore>Environment	Natural Resources	199	Does the company disclose its total water use?
Climate Change	QualityScore>Environment	Natural Resources	200	Does the company's disclosed data regarding water use identify the total water withdrawn?
Climate Change	QualityScore>Environment	Natural Resources	201	Does the company's disclosed data regarding water use identify the total water consumed?
Climate Change	QualityScore>Environment	Natural Resources	202	Does the company break out its disclosed water withdrawal by source?
Climate Change	QualityScore>Environment	Natural Resources	199.1	Water - Total water consumed normalized: This factor provides a normalized value for the issuer's total water consumed. Data is presented in cubic metres+E80.
Climate Change	QualityScore>Environment	Natural Resources	199.2	Water - Total water consumed: This factor provides the issuer's total water consumed. Data is presented in cubic meters.
Climate Change	Carbon and Climate	Carbon and Climate	N/A	Science-based Climate or Emissions Targets: This factor identifies issuers who have disclosed "science-based" targets to reduce greenhouse gas emissions. Targets are considered "science-based" if they are in line with the level of decarbonization required to keep global temperature increase below 2°C as described in the Fifth Assessment Report of the Intergovernmental Panel on Climate Change.
Governance	QualityScore>Governance	Board	14	What is the classification of the Chairman of the Board?
Governance	QualityScore>Governance	Board	44	Did any directors attend less than 75% of the aggregate board and applicable key committee meetings without a valid excuse?
Governance	QualityScore>Governance	Shareholders	77	Are all directors elected annually?
Governance	QualityScore>Governance	Audit	201	Is the company, or any of its directors and officers, currently under investigation by a regulatory body?
Governance	QualityScore>Governance	Shareholders	225	Are there material restrictions as to timing or topics to be discussed, or ownership levels required to call the meeting?
Governance	QualityScore>Governance	Compensation	300	Has ISS' qualitative review identified a pay-for-performance misalignment?
Governance	QualityScore>Governance	Board	348	Does the company disclose the existence of a formal CEO and key executive officers succession plan?
Governance	QualityScore>Governance	Board	349	Does the board have any mechanisms to encourage director refreshment?
Governance	QualityScore>Governance	Board	354	What is the proportion of women on the board?
Governance	Board>Board Policies	Board>Board Policies	N/A	Identifies whether chairman of the board is also the CEO
Governance	ISS-oekom Company Rating	Corporate Rating	N/A	ISS-oekom Performance Score: This factor provides a numerical score from 0 to 100. Prime Status is based on the ISS-oekom rating and a sector specific Prime threshold. The ISS-oekom Performance Score, however, is comparable over all rated entities. All rated entities with values > 50 are Prime, companies with values < 50 are Not Prime.
Governance	ISS-oekom Company Rating	Controversies Score	N/A	ISS-oekom Controversy Score: This factor provides a numeric value for the rated entity's overall controversy score. Individual controversies are categorized as Potential, Moderate, Severe, and Very Severe according to uniform evaluation parameters based on international norms and standards, and oekom sustainability definitions.
Stakeholders	QualityScore>Social	Stakeholders and Society	239	Is the company a participant to the UN Global Compact?
Stakeholders	QualityScore>Social	Stakeholders and Society	241	Does the company report sustainability metrics in accordance with the Global Reporting Initiative ?
Stakeholders	QualityScore>Social	Stakeholders and Society	245	Does the company have any reports or information on its website equivalent to that found in a CSR/EHS report?
Stakeholders	QualityScore>Social	Stakeholders and Society	250	Does the company have a publicly disclosed Business Ethics Policy or Code of Conduct?
Stakeholders	QualityScore>Social	Stakeholders and Society	258	Does the company provide anti-corruption training to all employees, including management?
Stakeholders	QualityScore>Social	Stakeholders and Society	259	Does the company have a confidential hotline and stated protection of whistleblowers?
Stakeholders	QualityScore>Social	Stakeholders and Society	267	Does the company have a publicly disclosed policy relating to the use of company funds for political purposes?
Stakeholders	QualityScore>Social	Stakeholders and Society	268	Does the company publicly disclose information on the use of corporate funds for the purposes of political advocacy, including lobbying, campaign contributions, and contributions to tax-exempt groups including trade associations?

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Stakeholders	QualityScore>Social	Stakeholders and Society	269	Does the company's disclosed information related to political advocacy include the amounts spent on political advocacy?
Stakeholders	QualityScore>Social	Stakeholders and Society	270	Does the company's disclosed information related to political advocacy include the recipients?
Stakeholders	QualityScore>Social	Stakeholders and Society	271	Does the company's disclosed information related to political advocacy include, at a minimum, the five largest political, lobbying, or tax-exempt group expenditures?
Stakeholders	QualityScore>Social	Stakeholders and Society	272	Does the company's disclosed information related to political advocacy include a discussion of the objectives related to the use of company funds for political advocacy?
Stakeholders	QualityScore>Social	Stakeholders and Society	268.1	Political Advocacy - Amount spent political advocacy normalized: This factor provides a normalized value for the issuer's amount spent on political advocacy. Data is normalized per 1m USD.
Stakeholders	QualityScore>Social	Stakeholders and Society	276	Does the company have a dedicated Environment, Corporate Social Responsibility, Health and Safety, or Sustainability committee?
Stakeholders	QualityScore>Social	Stakeholders and Society	282	Is the Board of Directors specifically mentioned as having responsibility for the company's human rights policy?
Stakeholders	QualityScore>Social	Stakeholders and Society	359	Does the company publicly disclose a Code of Vendor Conduct?
Stakeholders	QualityScore>Social	Stakeholders and Society	402	Does the company disclose a formal system to implement stakeholder consultation and engagement?
Stakeholders	QualityScore>Social	Stakeholders and Society	403	Does the company disclose information about stakeholder engagements carried out during the past year?
Human Rights	QualityScore>Social	Human Rights	316	Does the company have an enterprise level human rights policy?
Human Rights	QualityScore>Social	Human Rights	317	Does the company's human rights policy address the protection of minority groups' rights?
Human Rights	QualityScore>Social	Human Rights	318	Does the company's human rights policy address the protection of women's rights?
Human Rights	QualityScore>Social	Human Rights	331	Does the company's human rights policy include a commitment to stakeholder involvement in the development of the policy, the implementation of the policy, and/or the evaluation of effective outcomes of the policy's implementation?
Human Rights	QualityScore>Social	Human Rights	335	Does the company explicitly identify the right to water as a fundamental human right in its environmental policy, human rights policy, or other policy document?
Human Rights	QualityScore>Social	Human Rights	336	Does the company disclose information on the applicability of its human rights policy to operations, suppliers, vendors, or partners?
Human Rights	QualityScore>Social	Human Rights	338	Is the company's human rights policy a global policy applying the same comprehensive standards to all company operations regardless of geographic location?
Human Rights	QualityScore>Social	Human Rights	340	Does the company indicate that it applies the same human rights policy standards to partners?
Human Rights	QualityScore>Social	Human Rights	342	Does the company indicate that it applies the same human rights policy standards to suppliers/vendors?
Human Rights	QualityScore>Social	Human Rights	345	Does the company have an audit program in place to evaluate its suppliers' performance in the area of human rights ?
Human Rights	QualityScore>Social	Human Rights	360	Does the company's Code of Vendor Conduct address child labor?
Human Rights	QualityScore>Social	Human Rights	361	Does the company's Code of Vendor Conduct address forced labor?
Human Rights	QualityScore>Social	Human Rights	375	Does the company indicate that the company's human rights policy supports any specific recognized public convention?
Human Rights	QualityScore>Social	Human Rights	376	Does the company's human rights policy have clear reference to conformance with the UN Universal Declaration of Human Rights?
Human Rights	QualityScore>Social	Human Rights	378	Does the company's human rights policy have clear reference to conformance with the OECD Guidelines for Multinational Enterprises?
Human Rights	QualityScore>Social	Human Rights	379	Does the company's human rights policy have clear reference to conformance with the UN Guiding Principles on Business and Human Rights?

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Human Rights	QualityScore>Social	Human Rights	381	Does the company identify specific salient human rights risks in the most recent annual, integrated, or sustainability report?
Financial	Financial Ratios>Issuer Financials	Financial Ratios>Issuer Financials	N/A	Return On Assets
Financial	Financial Ratios>Issuer Financials	Financial Ratios>Issuer Financials	N/A	Earnings per share
Financial	Financial Ratios>Issuer Financials	Financial Ratios>Issuer Financials	N/A	EBITD Margin
Financial	Financial Ratios>Share Price and Dividend Performance	Financial Ratios>Share Price and Dividend Performance	N/A	Annualized total shareholder return measured over trailing 36 months
Financial	Financial Ratios>Valuation Measures	Financial Ratios>Valuation Measures	N/A	Price to cashflow ratio
Financial	Financial Ratios>Valuation Measures	Financial Ratios>Valuation Measures	N/A	Dividend as percent of share price
Financial	QualityScore>Social	Stakeholders and Society	N/A	Does the company provide information indicating a link between consideration of ESG risks and performance, and executive remuneration?
Financial	QualityScore>Social	Stakeholders and Society	N/A	Has the company explained how the variable pay award, dependent on non-financial performance, was assessed for the year under review?