

Reporting on anti-corruption programmes

1) Does the company have a publicly stated commitment to anti-corruption?

1.0 point - If there is an explicit statement of "zero tolerance to corruption" or equivalent (i.e the commitment to fight any corrupt activities)

0.5 point – If there is no general anti-corruption statement, but only reference to public sector/ governmental corruption

If there is a weaker, less direct statement

If a company is a signatory of the UNGC and it explicitly underscores its commitment to the 10th principle

0 point – If there is no explicit statement/ commitment, even if relevant policies are there

If a company is a signatory of the UNGC, but there is no explicit reference to commitment to the 10th principle

2) Does the company publicly commit to be in compliance with all relevant laws, including anti-corruption laws?

1.0 point – If there is an explicit statement of such a commitment for all jurisdictions in which a company operates

A reference to all laws shall be deemed to include anti-corruption laws, even if they are not specifically mentioned

0 point - If there is no explicit reference to compliance with laws or the reference to compliance with laws excludes or omits anti-corruption laws

3) Does the company leadership (senior member of management or board) demonstrate support for anti-corruption?

1.0 point – If the company leadership (senior member of management or board) issues a personal statement that specifically highlights the company's commitment to anti-corruption

If the company leadership (senior member of management or board) issues a personal letter of support for company's code of conduct or equivalent and the code of conduct includes anti-corruption policies

0 points - If the statement fails to specifically refer to corruption or is not inserted into a code of conduct

If the statement is not issued by the appropriate individual

If there is no such statement

4) Does the company's code of conduct/anti-corruption policy explicitly apply to all employees and directors?

(Directors= Board of Directors = Supervisory Board)

1 point - If the policy explicitly mentions that it applies to all employees and directors, regardless of their position in corporate hierarchy. There can be no exception for any country of operation

0.5 point – If the policy applies to all employees, but does not explicitly mention directors

If the policies apply to a selected group of employees only, i.e., to managers

0 point – If there is no explicit statement that the code of conduct applies to all employees and directors

5) Does the company's anti-corruption policy explicitly apply to persons who are not employees but are authorised to act on behalf of the company or represent it (for example: agents, advisors, representatives or intermediaries)?

1.0 point – If such persons must comply with the policy

0 points - If such persons are only encouraged to comply with the policy

If such persons are not covered by anti-corruption policy or they are specifically excluded from the policy

6) Does the company's anti-corruption programme apply to non-controlled persons or entities that provide goods or services under contract (for example: contractors, subcontractors, suppliers)?

1.0 point - If all of the following three elements are fulfilled:

- 1) Such persons/ entities are required to comply with the company's anti-corruption programme, its equivalent or with a supplier code issued by the company; and
- 2) The company performs anti-corruption due diligence on such persons/ entities; and

3) The company monitors such persons/ entities

0.5 point - If such persons/ entities are only "encouraged" to comply with the policy or if only one or two of the three elements above are present

0 point - If there is no reference to such persons/ entities; or they are not specifically required to comply with the company's policy or equivalent

7) **Does the company have in place an anti-corruption training programme for its employees and directors?** (Directors= Board of Directors = Supervisory Board)

1.0 point - If the company states in public documents that such a programme is in place for employees and directors (the reference to the training programme may focus explicitly on training on the anti-corruption policies, but it can also refer to training on the code of conduct, if it includes anti-corruption provisions)

0.5 point - If the company states in public documents that such a training programme is in place for employees but not for directors (or vice versa)

If there is public information about a training programme for employees and directors on all ethical/ integrity issues, and from other sources, we can infer that includes anti-corruption policies

0 point - If there is no public reference to such a training programme

8) **Does the company have a policy on gifts, hospitality and expenses?**

1.0 point - If the company has a policy regulating the offer, giving and receipt of gifts, hospitality or expenses. The policy must cover the following elements:

- 1) Either offer or giving of such items,
- 2) Receipt of such items,
- 3) A definition of thresholds (descriptive or quoted as amounts) for acceptable gifts, hospitality or expenses, as well as procedures and reporting requirements.

Attention: The exact guidance for employees does not have to be publicly available. There must be publicly available information that such guidance exists and that it includes all required elements.

0.5 point - If some but not all of the elements enumerated above are present

0 point - If the company does not disclose that it has such policy

9) Is there a policy that explicitly prohibits facilitation payments?

'Facilitation payments' are payments made to expedite or secure the performance of a routine governmental action, by an official, political party, or party official.

Attention: facilitation payments are illegal in most countries but they are not prohibited under the foreign bribery laws of some countries, such as the U.S Foreign Corrupt Practices Act. Nevertheless, we expect them to be prohibited in all countries in which a company operates

0.1 point - If there is an explicit prohibition and not only simple discouragement of such payments (recognising that exceptions may be made for life or health threatening situations)

0 point - If such payments are discouraged or regulated internally (i.e allowed after being approved by the manager)

If such payments are "allowed if permitted by local law"

If there is no reference to facilitation payments or they are specifically permitted

10) Does the programme enable employees and others to raise concerns and report violations (of the programme) without risk of reprisal?

1.0 point - If the publicly-available policy specifies that no employee will suffer demotion, penalty or other reprisals for raising concerns or reporting violations (whistle-blowing)

0 point - If there is no explicit policy prohibiting such retaliation

11) Does the company provide a channel through which employees can report suspected breaches of anti-corruption policies, and does the channel allow for confidential and/or anonymous reporting (whistle-blowing)?

1.0 point - If there is public provision of such a channel in a form that assures full confidentiality and/or anonymity, and two-way communication with the whistle-blower for any needed follow-up on the disclosure

0.5 point - If there is such a channel, but two-way communication with the whistle blower is not assured

0 point - If there is no such channel or the channel allows for neither confidential, nor anonymous reporting

12) Does the company carry out regular monitoring of its anti-corruption programme to review the programme's suitability, adequacy and effectiveness, and implement improvements as appropriate?

"The enterprise should establish feedback mechanisms and other internal processes supporting the continuous improvement of the Programme. Senior management of the enterprise should monitor the Programme and periodically review the Programme's suitability, adequacy and effectiveness, and implement improvements as appropriate" (from TI's Business Principles for Countering Bribery).

1.0 point - If there is public information on regular or continuous monitoring of all the anti-corruption programme

0.5 point - If there is information on regular or continuous monitoring of all sustainability issues (without specific reference to anti-corruption policies and procedures) and additionally some implicit information that company's anti-corruption programme should be included

0 point - If there is information on some monitoring, but it is not a regular or continuous process

If there is only compliance-related monitoring in place without specific reference to the review of programme's suitability, adequacy and effectiveness

If there is only oversight or audit of the report (which mentions the programme)

If no monitoring is publicly mentioned

13) Does the company have policy on political contributions that either prohibits such contributions or if it does not, requires such contributions to be publicly disclosed?

"Political contributions" refers to contributions of cash or in-kind support for a political party, cause or candidacy. Both direct and indirect contributions, i.e., through associations to which a company is a member will be considered.

Attention: It is not required that companies prohibit political contributions, but it requires transparency in this field. Such transparency can be achieved by either publicly disclosing all contributions or by prohibiting them.

1.0 point - If a company either publicly discloses or prohibits its political contributions (in all its countries of operations)

0 point - If political contributions are regulated but not disclosed or prohibited (e.g. there is a special internal approval procedure and internal reporting system for such contributions, but the actual payments are not made public)

If political contributions are disclosed only for certain countries, e.g. for company's home country

If a company's policy refers only to contributions by employees but not to contributions by a company

If political contributions are not regulated and/or disclosed

Reporting on organizational transparency

14) Does the company disclose all of its fully consolidated subsidiaries? I.e. number of companies having a CEO/Chairman duality.

1.0 point - If there is a full list of such subsidiaries

0.5 point - If there is a list of material/ main subsidiaries

0 point - If there is only list of domestic subsidiaries or incomplete list of subsidiaries/ if there is no such list of subsidiaries

15) Does the company disclose percentages owned in each of its fully consolidated subsidiaries?

of points - See guidance for question 14

16) Does the company disclose countries of incorporation for each of its fully consolidated subsidiaries?

of points - See guidance for question 14

17) Does the company disclose countries of operations for each of its fully consolidated subsidiaries?

of points - See guidance for question 14

18) Does the company disclose all of its non-fully consolidated holdings?

For question 18-21: "non-fully consolidated holdings" include all non-fully consolidated entities, such as associated companies, joint ventures, entities consolidated by equity method.

1.0 point - If there is a full list of such companies

0.5 point - If there is a list of material/ principal/ significant/ main companies

0 point - If there is no list of such companies

If there is only a list of domestic entities or other incomplete information

N/A – If a company does not have any non-fully consolidated entities (the question will not be used to calculate the scores)

19) Does the company disclose percentages owned in each of its non-fully consolidated holdings?

of points - See guidance for question 18

N/A – If a company does not have any non-fully consolidated entities (the question will not be used to calculate the scores)

20) Does the company disclose countries of incorporation for each of its non-fully consolidated holdings?

of points - See guidance for question 18

N/A – If a company does not have any non-fully consolidated entities (the question will not be used to calculate the scores)

21) Does the company disclose countries of operation for each of its non-fully consolidated holdings?

of points - See guidance for question 18

N/A – If a company does not have any non-fully consolidated entities (the question will not be used to calculate the scores)

22) Does the company disclose the names of each of its beneficial owner i.e the natural person (s) who directly or indirectly ultimately owns or controls the corporate entity?

1.0 point - If the company reports all of their beneficiary owners

0.5 point - If the company reports some of their beneficiary owners

0 point - If there is no report on the names of the beneficiary owners

23) Does the company disclose information about its size such as the number of employees?

1.0 point - If the company reports the total number of employees at the Group Level

0.5 point - If the company reports its size for some subsidiary companies

0 point - If the company does not report on its size

24) Does the company publish audited financial reports?

1.0 point - If the company publishes audited financial reports

0 point - If there is no publication of audited financial reports

25) Does the company disclose what taxes and other payments it makes to the government?

1.0 point - If the company provides a complete picture of all the tax and other payments

0.5 point - If the company reports some tax or payment it makes to the government

0 point - If there is no report of anything regarding tax and payment it makes to the government

Human Rights, including Land, and Health, Safety and Environment (HSE)

26) Does the company explain how it identifies and engages with its stakeholders and provide a contact point for enquiries from stakeholders?

1.0 point - If the company explains its approach to proactively engaging with stakeholders and how it implements this engagement, and provides a named and functioning contact point for inquiries from stakeholders.

0.5 point - If a functioning contact point is provided but there is no commitment to proactive engagement with stakeholders

0 point - There is no functioning contact point.

27) Does the company have a public human rights policy commitment, consistent with international standards, which includes a commitment to recognising and respecting the rights of those who may be affected by the company's operations and identifies the main human rights risks its operations may create?

1.0 point - if the company has a published policy commitment (a standalone policy or human rights commitment as part of a broader policy or code of conduct) that refers to specific human rights and international standards such as the International Bill of Human Rights, the UN Guiding Principles on Business and Human Rights, ILO Core Conventions and IFC Standards

0.5 point - If the company has a published human rights policy or has made statements on respecting human rights, but has not been specific about its risks

0 point - If there is no public human rights policy or any related commitments.

28) Is the company publicly committed to carrying out human rights due diligence and does it report on the implementation of this commitment?

1.0 point - if there is a public commitment to carrying out human rights due diligence and reporting on how this commitment is implemented.

0.5 point - if there is a commitment, but no reporting on implementation, or vice versa

0 point - If there is no evidence of such a commitment.

29) Does the company have an employment policy which covers:

a. just and favourable remuneration

b. freedom of association and collective bargaining

c. non-discrimination including recruitment promotion and daily activities at the workplace?

d. forced labour

e. child labour

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1.0 point - If the company has a published employment policy that covers at least four of these aspects.

0.5 point - If the company has a published employment policy that covers two or three of these aspects

0 point - If there is no evidence of such an employment policy on the website

30) Does the company have health, safety and environment (HSE) policies and procedures and report on their implementation?

1.0 point - If the company has public HSE policies and reports on their implementation

0.5 point - If there are relevant published policies on elements of HSE, but no reporting of implementation, or there is some reporting of implementation of the companies approach but no policies

0 point - If there is no evidence of an HSE policy or reporting on implementation

31) Does the company publish statistics on health and safety incidents in its operations?

1.0 point - If full statistics on health and safety incidents in its operations (including among any contractors) are reported on the website.

0.5 point - If some information about health and safety incidents is provided

0 point - If there is no reporting on health and safety statistics

32) Does the company have a policy or procedures on how it acquires, uses and manages land, and report on its implementation including identifying the specific land holdings which form part of its operations?

1.0 point - If there is such a policy/procedure which is consistent with international standards and the company reports on its implementation, and lists land holdings

0.5 point - If there is no such policy/procedure, but the company provides some explanation of how land has been acquired, used and managed (or vice versa)

0 point - If there is no information about on land acquisition, use or management

33) Does the company have a policy which deals with the displacement or resettlement of people caused by its operations and report on its implementation?

1.0 point - If the company has a policy on dislocation and resettlement that meets international standards (eg IFC Performance Standard 5), including a commitment to restoration of livelihoods, and provides information on how this has been implemented?

0.5 point - If there is no such policy but there is information on resettlement is provided, or vice versa.

0 point - No evidence of a policy or information about resettlement.

34) Does the company conduct and publish any environmental and social impact assessments and management plans which it is required to undertake, or chooses to do, and do these take human rights impacts into account?

1 point - If the company publishes all impact assessments and management plans and these take human rights impacts into account.

0.5 point - Some publication of impact assessments and management plans.

0 point - No published impact assessments and management plans.

35) Does the company have publicly available mechanisms to address complaints/grievances from its workforce and local communities?

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1.0 point – if there are mechanisms to address complaints/grievances from both the workforce and local communities and these are made public, including information on their implementation

0.5 point – If there are mechanisms and processes to address complaints/grievances for both workforce and local communities but the process and its implementation is not made public.

0 point - If there is no evidence of public complaint/grievance mechanisms