

Area	Question	Answer	Attachments/links
<b>Overall ESG<sup>1</sup> management</b>	List geographical locations you operate in and the type of operations associated with the business (office, manufacturing/production, warehousing, logistics...).		
	How would you describe the positive impact generated by your business?		
	Do you have metrics/targets/KPIs for the identified key impact aspects? If so, what are the key metrics?		
	What would you say are the top sustainability/ESG risks in your business (including any potential unintended negative externalities of your business)?		
	How are you currently mitigating those risks? What are your plans regarding risk mitigation going forward?		
	Do you have any policies regarding sustainability (incl. Potential code of conduct)? If so, how are those used and could you please share them?		
	Please provide a list of the key environmental permits/licenses/consents which you are required to comply with.		
	Do you take responsibility for the environmental impacts of your products throughout their lifecycle?		
	Is there a person who is responsible for sustainability and compliance? If so, who?		

<sup>1</sup> Environmental, social, governance. Sustainable finance refers to the process of taking environmental, social and governance (ESG) considerations into account when making investment decisions in the financial sector, leading to more long-term investments in sustainable economic activities and projects. [More information](#)

	How do you track compliance with laws/ regulations/ own policies?		
	Have you had any incidents/regulatory breaches related to sustainability/ESG during the time you have been operational? (E.g. breach of code of conduct/ ethical guidelines, harassment, health and security, corruption etc.). If so, how was the incident handled?		
	Provide details if there have been any significant projects/initiatives that have been implemented to improve environmental performance/standards/compliance at the company (e.g. carbon/consumption reductions).		
	Please confirm that the company is fully compliant with all relevant environmental permits/licenses/consents and that there have been no regulatory issues/cases of non-compliance/enforcement action in the last three years.		
	Do you have regular (at least once a year) follow ups on sustainability on a management team level?		
	Does the company monitor and report its carbon and/or other greenhouse gas (GHG) emissions?		
	Are the company's GHG emissions and carbon footprint on reasonable levels given the sector the company is operating in? Provide explanations. What is done to ensure a reduction in GHG emissions and carbon footprint.		
	Are you involved in any community investment/stakeholder engagement activities? If so, please detail.		
	Do you share any data on sustainability performance in your annual report, on your web page etc.?		

	What are the company's primary energy (e.g. gas, coal, diesel, heating oil, electricity) and water sources (river/lake or groundwater extraction, public mains)?		
	Are there any chemicals/hazardous substances used or present on the site, including storage and handling arrangements?		
	Have there been any waste management initiatives that have been implemented to reuse/recycle waste?		
	How is corporate governance managed across the company and its operations?		
	What steps are taken to ensure health and safety of consumers?		
<b>Internal/ Employee sustainability</b>	How do you internally work with culture, values and ethics in your company?		
	What employee metrics are tracked today (eg. sick leave, turnover/ retention, engagement)?		
	Does the company have an H&S policy?		
	Does the company monitor incidents/accidents? If so, please provide a breakdown of statistics for the time the company has been operating.		
	Have you had any serious social related complaints/claims/enforcement actions, associated with employees or key stakeholders such as customers or supplies? If so, provide details		
	How would you describe the diversity in your business today? What do you do to increase diversity and avoid discrimination within your company?		
	What policies and processes do you have in place to identify, assess and address risks across the company and its supply		

	chain with respect to human rights, labor standards and modern slavery? Are you compliant with any local regulations relating to modern slavery?		
	Does the organization comply <a href="#">with International Labour Organization (ILO) standards</a> ?		
	How many employees do you currently have (at time of investment)?		
	Do all employees have a formal contract of employment? What is the minimum age of workers and contractors?		
	Please provide evidence that the company adheres to local minimum wage standards.		
	Please provide the employee gender ratio (at time of investment)?		
	Please provide the gender ratio in leadership positions (management/founder/board)?		
	Executive compensation – how is compensation between individuals within the company aligned to take into consideration performance and pay ratio?		
<b>Suppliers</b>	List the countries your key suppliers/distributors operate in.		
	What is done to ensure responsible purchasing policy / Code of Conduct for suppliers?		
	What kind of suppliers do you have? Where are they based?		
	How important is sustainability questions when choosing a supplier?		
	What potential risks do you identify considering sustainability issues among your suppliers?		
	What are the key risks in terms of bribes/corruption/ fraud in your company?		

<b>Risk of Bribes/ Corruption</b>	Please describe your internal guidelines / policies to ensure correct payments, representation etc.		
	How do you track your work to avoid/ decrease risk of bribes/ corruption?		
	Please provide details if there have been any corporate governance and/or ethical related employee claims/breaches/enforcement/litigation action relating to issues such as anti-bribery and corruption, cases of unfair labor practices, human rights abuses, and other malpractices.		
	Does the company have a code of ethics?		
	Does the company have a formal Anti-bribery and anti-corruption (ABC) policy?		
<b>Additional Questions Regarding PAI<sup>2</sup> and DNSH<sup>3</sup></b>	Please confirm the company is not active in the fossil fuel sector.		
	Please provide a share of non-renewable energy consumption and production compared to renewable energy sources, expressed as a percentage of total energy sources.		
	Are you operating in a high impact climate sector (listed in Sections A to H and Section L of Annex 1 of Regulation EC 1893/2206)? If so, please list the sector and provide data on your energy consumption.		

<sup>2</sup> Principal adverse impacts; according to the Regulation (EU) 2019/2088 of 28 November 2019 on sustainability-related disclosures in the financial services sector, principal adverse impacts should be understood as those impacts of investment decisions and advice that result in negative effects on sustainability factors.

<sup>3</sup> Do no significant harm; according to the Regulation (EU) 2020/852 of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, undertakings adhere to the principle of 'do no significant harm' when in alignment with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labour Organisation on Fundamental Principles and Rights at Work and the International Bill of Human Rights.

	Is your site/operation located in or near to biodiversity-sensitive areas? If so, what steps are you taking to ensure your activities don't negatively affect those areas?		
	Please provide details of any emissions to water (direct emissions of priority substances as defined by Art 2(30) of Directive 2000/60/EC and direct emissions of nitrates, phosphates and pesticides).		
	Please provide details of any hazardous waste and radioactive waste the company produces.		
	Are you compliant with <a href="#">UN Global Compact Principles</a> and <a href="#">OECD Guidelines for Multinational Enterprises</a> ? Provide details of how you monitor compliance.		
	Please confirm there have been no violations of the UN Global Compact Principles or OECD Guidelines for Multinational Enterprises.		
	Are you in compliance with the <a href="#">UN Guiding Principles on Business and Human Rights</a> and the <a href="#">International Bill of Human Rights</a> ?		
	Is there a gender pay gap? Please provide evidence.		
	Please provide a ratio of female to male board members.		
	Do you produce chemicals which fall under Division 20.2 of Annex I to Regulation (EC) No 1893/2006?		
	Do you have a human rights policy?		