

Tortois[®].

The Responsibility100 Index

Executive summary of methodology report

JANUARY 2020

1.0 Executive summary

The Responsibility100 Index is a ranking of the FTSE 100 companies' social and environmental leadership. It uses data from NGO research, the companies' own annual and sustainability reporting, UK and US regulators and other publicly-available datasets covering all 100 companies.

Informed by the accessible sources, our indicators have been chosen on the basis that they:

- relate directly to the sustainability practices and corporate responsibility taken through qualitative and quantitative measures, and
- help to build up a sufficiently detailed portrait of each company for them to be ranked against each other.

Our ability to measure, scrutinise and investigate the activities undertaken by businesses is key.

1.1 An updated methodology

The Responsibility100 Index launched in beta in September 2019; in the intervening period Tortoise have consulted the companies of the FTSE 100 receiving a wealth of feedback and criticism. This first full edition of the Index reflects that comment and criticism with an expanded list of indicators, wider coverage of corporate activity, an updated weighting methodology and more sector specific analysis.

We do maintain that beyond this version, the pursuit of more detailed information, a wider range of relevant metrics and an improved methodology will continue in subsequent editions.

2.0 What does this report show?

This summary report gives an explanation of the sources, definitions, indicators and weightings that form the Responsibility100 Index. Its purpose is to clarify our methodology and the concepts behind our use of the data. Attached, as an annex, is a full table showing the indicators used, the pillars into which they are organised, their description and sources.

The point of a comparative index is to accelerate a 'race to the top' by highlighting best practices, and put pressure on underperformers to adapt or improve. We hope that by acknowledging the limitations as well as the strengths of our data and methods we can begin a conversation that leads to better corporate reporting – and a more authoritative index.

3.0 Structure of the Index & Factors affecting the rankings

The Responsibility100 Index is organised around pillars, sub-pillars and indicators. Our two main pillars are 'People' and 'Planet'. This broad categorisation reflects the fact that the Sustainable Development Goals can be defined as mainly orientated towards ecological factors and processes - 'Planet' - or social and economic factors and processes - 'People'.

The Index includes the following 7 pillars, inspired by the UN's Sustainable Development Goals:

Poverty & Wellbeing	Skills & Education	Climate	Partnership
Equality	Good business	Justice	

3.1 Missing Values

Some of the data-sets we have used are not complete. To avoid, as much as possible, adding arbitrary influences to the scoring we have therefore adopted two basic principles:

1. The absence of data on some indicators is assumed to mean the absence of the indicated activity; companies are not assumed to have done anything for which there is no indicative data, and therefore most imputed data is at a value of zero.
2. Missing data should not credit or penalise a company in relation to the average performance of other companies in the Index

We recognise that this means companies may occasionally avoid being penalised for missing data when they should be, but we believe these situations are rare and their effect on the overall ranking is marginal. We are confident that The Responsibility100 Index is a fair reflection of the relative amount of action and reporting undertaken by each company towards a safer, fairer and more sustainable world, according to the accessible data. Our hope is that the number of missing values will be reduced over time. If companies want to retain control over their reputations, the onus is on them to provide robust and transparent data on their activities.

3.2 Imputed values

In places, missing values have been replaced with an imputed median value, in cases where a value was needed to establish an average or sum against which other values could be compared. This is a standard practice in data analysis, even though in some cases imputed values will lead to higher- or lower-than-actual scoring. Imputation based on sector, or company-specific historical data may be included in future editions of Responsibility100 as a way of achieving incremental improvements in the accuracy of the data-set.

3.3 Temporal Coverage

The data underlying The Responsibility100 Index is drawn from a range of years rather than only the year of this edition. In general we have used the newest data available and all data-sets are from 2016 or later.

3.4 Time of review

For some indicators, including all Glassdoor-related data, and the Market Capitalisation figure for each company we have recorded a specific value accurate 7th January 2020.

4.0 How is the data weighted?

The Responsibility 100 Index uses a weighting system consisting of four weights, each with an equal impact on the overall weighting of the indicator. The data is weighted first for engagement, second for impact, then for relevance and lastly according to its reliability and comprehensiveness.

4.1 Weighting for Engagement

Each indicator received an engagement score on a five-point scale based on expert judgment and our own assessment of the impact it is likely to have on progress towards more responsible business. The scores represent a rating of low, medium or high depending on the company's level of engagement with the process, from bare minimum to a significant financial or procedural commitment.

4.2 Weighting for Impact

Each indicator is also weighted according to an assessment of impact. In this case it is relative impact relative to each other. Our impact ratings reflect the fact that climate action has risen to the top of the international agenda because the pressure placed on our ecosystems by humans is far greater than the capacity of those ecosystems to regenerate. We also recognise that these ecosystems form the basis of all human activity and that the environment that we inhabit is the vital context for all other aspects of human life. In light of this, we also view the recognition and protection of human rights, by governments, business, communities and individuals as of equivalent urgency and impact. Each indicator is assigned a score on a five-point scale based on whether it is considered necessary, essential or existential.

4.3 Weighting for relevance

Each indicator is weighted according to an assessment of its relevance to the Sustainable Development Goals. First it is identified as being orientated towards a particular goal. It is then assigned a relevance score on a scale of 1 to 3 based on whether it is 'in the spirit of' the goals, or implicitly or explicitly referred to in them.

4.4 Weighting for data quality

Each indicator is weighted for data quality, again with a score on a five-point scale. The weighting for data quality reflects the completeness of the data-set, and the reliability of the source. This data weight is then used as a scaling factor, down-weighting the impact of an indicator that comes from a less complete or reliable source.

4.5 What is the impact of the weightings?

Each layer of the weighting system for the Responsibility100 Index is intended to more appropriately balance the influence of each indicator on the overall score. It is intended to account for the fact that contributions to the Sustainable Development Goals take many different forms, and have varying degrees of impact on a company's overall effort.

5.0 Scoring

The total score for each company is the sum of their normalised ‘Talk’ and ‘Walk’ scores. The ‘Talk’ score for each company is a reflection of their reporting and various memberships. The ‘Walk’ score for each company reflects the level of reported action. Given the relative importance of action, when compared to commitment, the ‘Walk’ indicators are weighted more heavily than those in our ‘Talk’ category; specifically in a ratio of 1 : 4. Some companies in the Index are not scored for certain indicators e.g. ‘CDP Water Security Rating’. In these cases the relevant Third-Party did not request information from the company, or the indicator is not considered relevant. As such the score for a given company is the normalised sum of the applicable indicators divided by the number of applicable indicators for that company.

5.1 Sensitivity Analysis

We have undertaken a randomised weighting sensitivity analysis to assess the robustness of the indicators as a mechanism for showing overall responsibility amongst the FTSE100 in a cross-comparable way. The randomised weighting analysis shows that there is some variance in the rank pairings as a result of the subjective weightings. In the case of the Responsibility 100 Index, we have placed a firm subjective judgment on the urgency and significance of each indicator and reflected these in the weightings. As such, the randomised weighting approach demonstrates, to an extent, the variability in scoring if there was no consensus on the urgency of climate change and issues of equality.

Corrections (As of 31st January 2020)

Based on minor changes to our methodology and further consultation with companies on their data, we have updated the ranking of the Responsibility100 Index.

We have also received feedback on data we collected from companies that notably affected their individual scores and have now amended their values accordingly.

These changes reflect the fact that the Responsibility100 Index is the first benchmark of corporate responsibility to offer a dynamic ranking, with scores changing each quarter as we work with companies to increase their data reporting.

For more details or to discuss this matter further please contact Alexandra Mousivizadeh (alexandra@tortoisemedia.com).

The Responsibility 100 Indicator Table

Pillar	Indicator Name	Description	Unit	Engagement	Relevance	Importance	Reliability	Source
Talk	Count of Words in Reporting Relating to Poverty and Wellbeing	The total number of references to selected keywords in Annual Reporting, Sustainability Reports and Websites; in this case related to Poverty & Wellbeing.	Count	1	3	5	4	Annual Reports, Sustainability Reports and Company Websites
Talk	Count of Words in Reporting Relating to Education and Skills	The total number of references to selected keywords in Annual Reporting, Sustainability Reports and Websites; in this case related to Education & Skills	Count	1	3	3	4	Annual Reports, Sustainability Reports and Company Websites
Talk	Count of Words in Reporting Relating to Equality	The total number of references to selected keywords in Annual Reporting, Sustainability Reports and Websites; in this case related to Equality	Count	1	3	4	4	Annual Reports, Sustainability Reports and Company Websites
Talk	Count of Words in Reporting Relating to Good Business	The total number of references to selected keywords in Annual Reporting, Sustainability Reports and Websites; in this case related to Good Business	Count	1	3	1	4	Annual Reports, Sustainability Reports and Company Websites
Talk	Count of Words in Reporting Relating to Climate	The total number of references to selected keywords in Annual Reporting, Sustainability Reports and Websites; in this case related to Climate	Count	1	3	5	4	Annual Reports, Sustainability Reports and Company Websites
Talk	Count of Words in Reporting Relating to Partnership	The total number of references to selected keywords in Annual Reporting, Sustainability Reports and Websites; in this case related to Partnership	Count	1	3	3	4	Annual Reports, Sustainability Reports and Company Websites
Talk	Count of Words in Reporting Relating to Justice	The total number of references to selected keywords in Annual Reporting, Sustainability Reports and Websites; in this case related to Justice	Count	1	3	5	4	Annual Reports, Sustainability Reports and Company Websites
Talk	Proportion of Total Reporting Relating to Poverty and Wellbeing	The total number of references to selected keywords in Annual Reporting, Sustainability Reports and Websites as a proportion of total word count in analysed text; in this case related to Poverty & Wellbeing	Count	2	3	5	4	Annual Reports, Sustainability Reports and Company Websites
Talk	Proportion of Total Reporting Relating to Education & Skills	The total number of references to selected keywords in Annual Reporting, Sustainability Reports and Websites as a proportion of total word count in analysed text; in this case related to Education & Skills	Percentage	2	3	3	4	Annual Reports, Sustainability Reports and Company Websites
Talk	Proportion of total reporting relating to Equality	The total number of references to selected keywords in Annual Reporting, Sustainability Reports and Websites as a proportion of total word count in analysed text; in this case related to Equality	Percentage	2	3	4	4	Annual Reports, Sustainability Reports and Company Websites

*In all cases read 'total number of employees', 'total employees' as 'total number of full time equivalent employees'.

The Responsibility 100 Indicator Table

Talk	Proportion of Total Reporting Relating to Good Business	The total number of references to selected keywords in Annual Reporting, Sustainability Reports and Websites as a proportion of total word count in analysed text; in this case related to Good Business	Percentage	2	3	1	4	Annual Reports, Sustainability Reports and Company Websites
Talk	Proportion of Total Reporting Relating to Climate	The total number of references to selected keywords in Annual Reporting, Sustainability Reports and Websites as a proportion of total word count in analysed text; in this case related to Climate	Percentage	2	3	5	4	Annual Reports, Sustainability Reports and Company Websites
Talk	Proportion of Total Reporting Relating to Partnership	The total number of references to selected keywords in Annual Reporting, Sustainability Reports and Websites as a proportion of total word count in analysed text; in this case related to Partnership	Percentage	2	3	3	4	Annual Reports, Sustainability Reports and Company Websites
Talk	Proportion of Total Reporting Relating to Justice	The total number of references to selected keywords in Annual Reporting, Sustainability Reports and Websites as a proportion of total word count in analysed text; in this case related to Justice	Percentage	2	3	5	4	Annual Reports, Sustainability Reports and Company Websites
Talk	RE100 Membership	This indicator is a binary variable indicating whether a company has signed up to the RE100 initiative or not.	1/0	2	3	3	5	RE100 http://there100.org/
Talk	CDP Participation	A binary variable indicating whether a company agreed to, and supplied sufficient information to be ranked by the CDP (formerly the Carbon Disclosure Project).	1/0	2	3	3	5	CDP https://www.cdp.net/en/companies/companies-scores
Talk	We Mean Business Coalition Membership	A binary variable indicating whether a company has signed up to the We Mean Business initiative or not.	1/0	2	3	3	5	We Mean Business https://www.wemeanbusinesscoalition.org/
Talk	UN Global Compact Membership	This indicator is a binary variable indicating whether a company has signed up to the UN Global Compact or not.	1/0	3	5	3	5	UN Global Compact https://www.unglobalcompact.org/what-is-gc/participants
Talk	Institute of Corporate Responsibility and Sustainability Membership	This indicator is a binary variable indicating whether a company has signed up as an organisation to the Institute of Corporate Responsibility and Sustainability.	1/0	2	2	2	5	ICRS https://icrs.info/
Poverty & Wellbeing	Accredited Living Wage Provider	A binary variable indicating whether a company is an accredited living wage provider or not.	1/0	4	2	4	5	Living Wage Foundation https://www.livingwage.org.uk/
Poverty & Wellbeing	Prompt Payment Code Signatory	A variable indicating a company's level of participation in the Prompt Payment Code.	0 indicates the company does not participate, 1 indicates the company has participated but since	2	2	2	5	PPC http://www.promptpaymentcode.org.uk/

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The Responsibility 100 Indicator Table

		been suspended from the Code and 2 means the company is an active signatory of the Code.						
Poverty & Wellbeing	Food Donations	A binary variable indicating whether a company reported donations to a food bank.	1/0	1	2	2	2	Annual Report
Poverty & Wellbeing	Provision of Nutritious and/or Free Subsidised Food to All Employees	A binary indicator showing whether or not the company/group provides nutritious and free or subsidised food to employees.	1/0	2	3	1	3	Annual Report, Company Benefits Overview
Poverty & Wellbeing	Provision of Nutritional Training for All Employees	A binary indicator showing whether or not the company/group provides training or diet and nutrition to employees.	1/0	3	3	2	3	Annual Report
Poverty & Wellbeing	Total Volume of Food Waste Inc. Food Waste to Landfill	The total volume of food waste reported by the company/group.	Kilograms	3	2	5	5	Annual Report, Waste Report
Poverty & Wellbeing	Provision of Healthcare Services to All Employees	A binary indicator showing whether or not the company/group provides healthcare i.e. on-site GP practices, free consultations or treatment, to all employees.	1/0	2	3	4	3	Annual reports/Company benefits
Poverty & Wellbeing	Company has a mental health policy	A binary indicator showing whether or not the company/group operates a mental health policy i.e. guidelines on supporting staff, identifying potential risks and creating an environment in which people can communicate about mental health.	1/0	1	3	1	4	Mental Health Policy
Poverty & Wellbeing	Provides mental health training or counselling	A binary indicator showing whether or not the company/group provides training to staff, or counselling by third-parties to improve support for staff who are at risk of, or suffering from mental health issues.	1/0	3	2	4	4	Mental Health Policy/Annual Report
Poverty & Wellbeing	Provision of Subsidised Gym Membership	A binary indicator showing whether or not a company/group provides subsidised gym memberships to employees.	1/0	2	2	1	3	Annual report/company benefits
Poverty & Wellbeing	Provision of Flexible Working Hours	A binary indicator showing whether or not a company provides employees with the option to work flexible hours; in many cases the provision of flexible scheduling is not company-wide, where available those companies that provide some flexible hour options are stated as 1.	1/0	2	2	3	3	Annual Report/company benefits

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The Responsibility 100 Indicator Table

Poverty & Wellbeing	Proportion of Employees as Apprentices	The percentage of total employees reported as apprentices.	Percentage	3	3	2	3	Annual Report
Poverty & Wellbeing	Proportion of Employees Injured	The number of workplace injuries reported by the company/group as a proportion of total employee number; in some cases these are the number of injuries in absolute terms, or an extrapolation from the stated Lost Time Injury Frequency Rate or equivalent.	Percentage	2	4	2	3	Annual Report
Poverty & Wellbeing	Proportion of Employees fatality	The number of fatalities at the company/group as a proportion of the total employee number.	Percentage	3	4	3	3	Annual Report
Skills and Education	Hours of Week Dedicated to Training or Up skilling	The number of hours per week dedicated to training or skills development; in some cases this is calculated on a per employee basis using the total number of employees and the annual total of training hours at the company/group.	Total Number	3	4	4	3	Annual Report
Skills and Education	Presence of Dedicated Company Resource for Learning	A binary indicator showing whether a company/group has a dedicated learning resource available to staff for training and skills acquisition.	1/0	1	2	2	5	Annual Report
Skills and Education	Proportion of Employees as Graduates	The percentage of total employees reported as graduates.	Percentage	3	2	3	4	Annual Report
Skills and Education	Proportion of Employees Receiving Training	The percentage of total employees reported as receiving non-mandatory training.	Percentage	3	4	3	4	Annual Report
Skills and Education	Training Investment per Employee	The total amount of investment into training by a company/group as a proportion of the total number of employees.	Percentage	3	4	3	4	Annual Report
Skills and Education	Training Investment per Revenue	The total amount of investment into training by a company/group as a proportion of total revenue.	Percentage	1	2	3	4	Annual Report
Skills and Education	Total Number of People Reached by Community, Charitable Skill-building Contributions in Reported Outreach	The number of people impacted by reported outreach focused on skill-building i.e. programmes, donations, schemes and volunteering all contribute. In many cases companies/groups report a total figure, in others this is calculated as the sum of individual reports within a given year.	Count	4	4	3	2	Annual Report

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The Responsibility 100 Indicator Table

Equality	Proportion of Most Recent Graduate Intake as Female	The percentage of recent graduates hired by the company/group that are female.	Percentage	2	3	2	3	Annual Report, Pay Gap Report
Equality	Proportion of Senior Management as Female	The percentage of senior management active at the company/group that are female.	Percentage	5	5	4	5	Annual Report, Pay Gap Report
Equality	Proportion of Employees as Female	The percentage of total employees at the company/group that are female.	Percentage	3	3	4	5	Annual Report, Pay Gap Report
Equality	Length of Primary Parental Fully Paid Leave	The total length of paid maternity leave provided by the company/group; according to their maternity/paternity policy where one exists.	Weeks	4	4	4	3	Maternity/Paternity Policy, Annual Report
Equality	Length of Secondary Parental Fully Paid Leave	The total length of paid parental leave provided by the company/group to 'secondary' parental figures' according to their maternity/paternity policy where one exists.	Weeks	3	3	3	3	Maternity/Paternity Policy, Annual Report
Equality	Gender Pay Gap	The absolute percentage difference between the median pay of a company's male and female employees.	Percentage	4	4	4	5	Annual Report, Gender Pay Gap Report
Equality	Gender Pay Gap Improvement	The percentage difference year on year of a company's gender pay gap.	Percentage	5	4	4	5	Annual Report, Gender Pay Gap Report
Equality	Proportion of Directors as Female	The proportion of a company's board of directors that is female, not including secretaries. As there has been a historic trend of male dominated boards and the relative few numbers of people on a board we have made the decision that the larger proportion the better.	Percentage	3	5	3	5	Annual Report, Gender Pay Gap Report
Equality	Director Appointments Gender Proportion	The proportion of recent hires (since 2016) of directors to a company's board. Given that very few of the FTSE 100 boards were evenly proportioned, and that the highest hiring proportion is 75% we have decided that the higher hiring proportion the better.	Percentage	5	4	4	4	Annual Report
Equality	WISE Membership	A binary variable indicating whether a company is a member of the WISE Campaign (Women in Science and Engineering)	1/0	1	2	1	5	WISE Campaign https://www.wisecampaign.org.uk/
Equality	Level of WISE Membership	A variable indicating the level of a company's membership of the WISE (Women in Science and Engineering) Campaign	1 indicates the company is an Online Member, 2 indicates Core Member, 3 indicates Premium Member and 4 indicates Strategic Partner.	2	2	2	5	WISE Campaign https://www.wisecampaign.org.uk/

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The Responsibility 100 Indicator Table

Equality	Proportion of workforce as BAME	The percentage of total employees at the company/group who identify as Black, Asian or Minority Ethnic.	Percentage	4	4	4	1	Annual Report
Equality	BAME Pay Gap	The absolute percentage difference between BAME and non-BAME identifying employees at the company/group	Percentage	3	3	3	1	Annual Report
Equality	Proportion of Senior Management identifying as BAME	The percentage of senior management active at the company who identify as Black, Asian or Minority Ethnic	Percentage	5	5	4	2	Annual Report
Equality	Proportion of Total Employees as LGBT+	The percentage of total employees at the company/group who identify as Lesbian, Gay, Bisexual, Transsexual; plus other non-binary groups.	Percentage	4	4	4	1	Annual Report
Equality	LGBT+ Pay Gap (Median)	The absolute percentage difference in pay between LGBT+ and non-LGBT+ identifying employees at the company/group	Percentage	3	3	3	1	Annual Report
Equality	Proportion of Senior Management as LGBT+	The percentage of senior management active at the company/group who identify as LGBT+	Percentage	5	5	4	1	Annual Report
Equality	Proportion of Total Employees Disclosed as Disabled	The percentage of total employees at the company/group who identify as LGBT+ Disabled	Percentage	4	4	4	2	Annual Report
Equality	Disability Pay Gap (Median)	The absolute percentage difference in pay between employees disclosed as disabled and those who are not.	Percentage	3	3	3	1	Annual Report
Equality	Proportion of Senior Management as Disclosed Disabled	The percentage of senior management active at the company/group who are disclosed as disabled.	Percentage	5	5	4	1	Annual Report
Equality	Presence of BAME Pay Gap Reporting	A binary indicator showing whether or not BAME Pay Gap Reporting is being undertaken by the company/group	1/0	2	2	3	3	Annual Report
Equality	Presence of LGBT+ Pay Gap Reporting	A binary indicator showing whether or not LGBT+ Pay Gap Reporting is being undertaken by the company/group	1/0	2	2	4	3	Annual Report
Equality	Presence of Disability Pay Gap Reporting	A binary indicator showing whether or not Disability Pay Gap Reporting is being undertaken by the company/group	1/0	2	2	3	3	Annual Report
Good	Effective Tax Rate	The amount of tax a company has paid as a proportion of its income as reported within its latest consolidated	Percentage	1	4	1	3	Annual Report

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The Responsibility 100 Indicator Table

Business		income statement.						
Good Business	Fair Tax Mark	A binary variable indicating whether a company has Fair Tax Mark accreditation.	1/0	3	4	1	5	Fair Tax Mark Website
Good Business	Employee Turnover	The overall turnover of a company's staff as existing employees leave and new ones are hired.	Percentage	2	1	1	4	Annual Report
Good Business	Employee Satisfaction	The proportion of a company's employees that reported job satisfaction in the company's latest employee engagement survey.	Percentage	3	3	1	3	Annual Report
Good Business	Cycle to Work Scheme	A binary variable indicating whether a company offers a cycle to work scheme for its employees.	1/0	1	2	1	3	Annual Report
Good Business	Season Ticket Loan Provider	A binary variable indicating whether a company offers loans for employees purchasing season travel tickets.	1/0	1	2	1	3	Annual Report
Good Business	Proportion of company's offices with sustainability certification	The proportion of a company's offices that have received certification for being sustainable.	Percentage	3	4	1	2	Annual Report
Good Business	Total CEO Remuneration	The total remuneration received by the CEO in £ in a company's latest annual report.	£	2	2	1	5	Annual Report
Good Business	Proportion of Subsidiaries not in Tax Havens	The proportion of subsidiaries of a company not residing in a tax haven, as defined by the EU's blacklist and greylist of tax havens as of December 2018. Blacklisted countries: American Samoa, Guam, Samoa, Trinidad and Tobago, US Virgin Islands. Greylisted countries: Albania, Anguilla, Antigua and Barbuda, Armenia, Aruba, Bahamas, Bahrain, Barbados, Belize, Bermuda, Bosnia and Herzegovina, Botswana, British Virgin Islands, Cabo Verde, Cayman Islands, Cook Islands, Dominica, South Korea, Curacao, UAE, Faroe Islands, Fiji, Granada, Greenland, Guernsey, Hong Kong, Jamaica, Jersey, Jordan, Labuan Island, Macao, Qatar, North Macedonia, Malaysia, Maldives, Isle of Man, Marshall Islands, Morocco, Mauritius, Mongolia, Montenegro, Nanibia, Nauru, Niue, New Caledonia, Oman, Palau, Panama,	Percentage	4	3	3	4	Annual Report

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The Responsibility 100 Indicator Table

		Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Serbia, Seychelles, Switzerland, Eswatini, Taiwan, Thailand, Tunisia, Turkey, Turks and Caicos Islands, Uruguay, Vanuatu, Vietnam							
Good Business	Revenue Growth	The total amount of revenue growth, as a percentage, at a company/group in the most recently reported year.	Percentage (Change)	2	3	1	5	Annual Report	
Good Business	Profit Revenue Ratio	The ratio of total profit before tax and total revenue at a company/group.	Percentage	3	2	1	5	Annual Report	
Good Business	Income Tax Expense as Proportion of Profit Before Tax	The total income tax expense paid by a company/group as a percentage of reported profit before tax.	Percentage	3	3	1	3	Annual Report	
Good Business	Tax Proportional to Revenue	The total income tax expense paid by a company/group as a proportion of total revenue reported by the company/group in the most recently reported year.	Percentage	2	3	1	4	Annual Report	
Good Business	Research & Development Expenditure Proportional to Revenue	The total reported expenditure on research and development by a company/group as a proportion of total revenue reported by the company/group in the most recently reported year.	Percentage	3	5	3	4	Annual Report	
Good Business	Employee Growth	The percentage increase in the total number of employees as full time equivalents.	Percentage	1	1	1	4	Annual Report	
Climate	Total Reported Scope 1 & 2 Carbon Emissions	The amount of scope 1 (all direct) and scope 2 (all indirect) emissions reported by a company in its most recent annual report as measured in tonnes of carbon dioxide equivalent.	Tonnes of CO2e	5	4	3	5	Annual Report, Sustainability Report	
Climate	Reduction in Emissions Intensity	The total percentage change in emissions intensity.	Percentage	4	4	5	3	Annual Report, Sustainability Report	
Climate	Total Area of Conservation or Protection	The total area of land, forestry, coastal zone or other ecosystem conserved or protected by a company/group.	Square meters	5	4	5	1	Annual Report, Sustainability Report	
Climate	Total Water Use	The total amount of water used by a company/group.	Cubic meters	4	3	3	2	Annual Report, Sustainability Report	
Climate	Percentage of Energy from Renewable Sources	The percentage of total energy used by a company/group that is from a renewable source.	Percentage	3	5	5	3	Annual Report, Sustainability Report	

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The Responsibility 100 Indicator Table

Climate	Percentage of Electricity from Renewable Sources	The percentage of total electricity used by a company/group that is from a renewable source.	Percentage	3	5	5	5	4	Annual Report, Sustainability Report
Climate	Reduction in Energy Use	The total reduction in year-on-year energy used by a company/group.	Percentage	4	5	5	5	3	Annual Report, Sustainability Report
Climate	Percentage of Total Waste to Landfill	The absolute percentage of total waste produced by a company/group that is sent to landfill.	Percentage	4	4	5	5	4	Annual Report, Sustainability Report
Climate	Percentage of Waste Recycled or Re-used	The absolute percentage of total waste produced by a company/group that is reported as re-used or recycled.	Percentage	4	4	5	5	4	Annual Report, Sustainability Report
Climate	Percentage of Materials Sourced from Responsible or Sustainable Sources	The percentage of material utilised by a company/group that are reported as responsibly or sustainably.	Percentage	5	4	5	5	2	Annual Report, Sustainability Report
Climate	CDP Climate Rating	The rating given to a company/group by the Carbon Disclosure Project for 'Climate'.	Grade of A to U	2	3	5	5	5	CDP https://www.cdp.net/en/companies/companies-scores
Climate	CDP Timber/Forestry Rating	The rating given to a company/group by the Carbon Disclosure Project for 'Timber/Forestry'.	Grade of A to U	2	3	3	3	3	CDP https://www.cdp.net/en/companies/companies-scores
Climate	CDP Water Security Rating	The rating given to a company/group by the Carbon Disclosure Project for 'Water Security'.	Grade of A to U	2	3	3	3	3	CDP https://www.cdp.net/en/companies/companies-scores
Climate	Disaster Donation per Revenue	The total amount of donations made as 'disaster relief as a proportion of total revenue reported by the company/group in the most recently reported year.	Percentage	2	4	5	5	3	Annual Report, Sustainability Report
Climate	Percentage Water Recycled	The total percentage of water used by the company/group that is recycled.	Percentage	4	3	3	3	4	Annual Report, Sustainability Report
Partnership	Approval of CEO on Glassdoor	The proportion of a company's Glassdoor reviewers that approve of its CEO.	Percentage	1	2	2	2	3	Glassdoor https://www.glassdoor.co.uk/index.htm
Partnership	Glassdoor Friend Recommendation	The proportion of a company's Glassdoor reviewers that would recommend working for the company to a friend.	Percentage	1	1	1	1	3	Glassdoor https://www.glassdoor.co.uk/index.htm
Partnership	Average Rating of Glassdoor Reviews	The average rating given to the company/group by users on Glassdoor.	Rating out of 5	2	2	3	3	5	Glassdoor https://www.glassdoor.co.uk/index.htm
Partnership	Presence of Long Term Charity Partnerships	A binary indicator showing whether or not a company/group has reported any long term charity partnerships.	1/0	4	3	3	3	3	Annual Report, Sustainability Report

*In all cases read 'total number of employees', 'total employees' as 'total number of full time equivalent employees'.

The Responsibility 100 Indicator Table

Partnership	Number of Employee Hours Dedicated to Charity as Proportion of Total Employees	The number of hours a company's employees have spent volunteering for charitable and community organisations as a proportion of the total number of employees.	Percentage	2	4	3	4	Annual Report
Partnership	Total Community, Charity and Social Contributions as Proportion of Total Employees	The total amount or value of charitable donations and volunteering by a company/group as a proportion of the total number of employees.	Percentage	2	3	3	4	Annual Report
Partnership	Total Community, Charity and Social Contributions as Proportion of Total Revenue	The total amount or value of charitable donations and volunteering by a company/group as a proportion of total revenue reported by the company/group in the most recently reported year.	Percentage	5	3	3	4	Annual Report
Justice	Total Number of Fines Relating to Planet SDGs	The total number of fines related to environmental factors.	Total Number	4	2	5	4	The regulatory bodies included are as follows, with the USA bodies having been compiled by Good Jobs First's Violations Tracker(https://www.goodjobsfirst.org/violation-tracker): ICO (UK) FMCSA (USA) USAO (USA) EPA (USA) ORCCP (USA) FRA (USA) OSHA (USA) CFTC (USA) DOJ (USA) ACPD (USA) MSHA (USA) EA (UK) BSEE (USA) ORGEM (UK) HSE (UK) OFAC (USA) FED (USA) SFO (UK) FCA (UK) FAA (USA)
Justice	Total Number of Fines Relating to People SDGs	The total number of fines related to social factors.	Total Number	4	2	5	4	The regulatory bodies included are as follows, with the USA bodies having been compiled by Good Jobs First's Violations Tracker(https://www.goodjobsfirst.org/violation-tracker): ICO (UK) FMCSA (USA)

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The Responsibility 100 Indicator Table

								<p>USAO (USA) EPA (USA) OFCCP (USA) FRA (USA) OSHA (USA) CFTC (USA) DOJ (USA) ACPD (USA) MSHA (USA) EA (UK) BSEE (USA) ORFEM (UK) HSE (UK) OFAC (USA) FED (USA) SFO (UK) FCA (UK) FAA (USA)</p>
Justice	Number of Human Rights Accusations Not Responded to	The absolute number of human rights accusations, compiled by the Business and Human Rights Resource Centre, that have not been replied to by the company.	Count	5	4	5	2	BHRRRC https://www.business-humanrights.org/
Justice	Response Rate to Human Rights Accusations	The number of human rights accusations complied by the Business and Human Rights Resource Centre that a company has responded to as a proportion of the total number of accusations compiled by the Centre.	Percentage	5	4	5	2	BHRRRC https://www.business-humanrights.org/
Justice	BHRRC Modern Slavery Report Ranking	A ranking by the Business and Human Rights Resource Centres of the FTSE100 companies on their compliance with the Modern Slavery Act.	Rank	1	3	5	2	BHRRRC https://www.business-humanrights.org/
Justice	People Fines Proportional Revenue	The total number of fines related to environmental factors as a proportion of total revenue reported by the company/group in the most recently reported year.	Percentage	4	2	5	4	The regulatory bodies included are as follows, with the USA bodies having been compiled by Good Jobs First's Violations Tracker(https://www.goodjobsfirst.org/violation-tracker): ICO (UK) FMCSA (USA) USAO (USA) EPA (USA) OFCCP (USA) FRA (USA) OSHA (USA) CFTC (USA) DOJ (USA) ACPD (USA) MSHA (USA)

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The Responsibility 100 Indicator Table

								EA (UK) BSEE (USA) OFGEM (UK) HSE (UK) OFAC (USA) FED (USA) SFO (UK) FCA (UK) FAA (USA)
Justice	Planet Fines Proportional Revenue	The total number of fines related to social factors as a proportion of total revenue reported by the company/group in the most recently reported year.	Percentage					The regulatory bodies included are as follows, with the USA bodies having been compiled by GoodJobs First's Violations Tracker (https://www.goodjobsfirst.org/violation-tracker): ICO (UK) FMCSA (USA) USAO (USA) EPA (USA) OFCCP (USA) FRA (USA) OSHA (USA) FTC (USA) DOJ (USA) ACPD (USA) MSHA (USA) EA (UK) BSEE (USA) OFGEM (UK) HSE (UK) OFAC (USA) FED (USA) SFO (UK) FCA (UK) FAA (USA)
Justice	Total Number of Upheld Employment Tribunal Cases per Employee	The total number of UK Employment Tribunal cases since 2017 involving the company which saw the Tribunal uphold the claims of the employee/former employee as a proportion of total number of employees.	Percentage	4	2	5	4	UK Employment Tribunal
Justice	Total Number of Withdrawn Employment Tribunal Cases	The total number of UK Employment Tribunal cases since 2017 involving the company which saw the claimant withdraw their claims as a proportion of total number of employees.	Percentage	3	4	5	5	UK Employment Tribunal

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