

Tortois<sup>®</sup>.

# The Responsibility100 Index

Methodology Report



NOVEMBER 2022

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## Executive summary

The Responsibility100 Index is a ranking of the FTSE 100 companies on their commitment to key social, environmental and ethical objectives. It uses data from a range of public sources including the companies' own annual and sustainability reports, UK and US regulators and other datasets that cover all 100 companies.

The 200+ indicators that inform the Index have been chosen on the basis that they:

- Relate to the UN's broader 2030 Sustainable Development Agenda and the targets it sets through a variety of qualitative and quantitative measures.
- Help to build up a sufficiently detailed portrait of each company for them to be ranked against each other.
- The Index is intended to form the basis of an increasingly comprehensive report on the FTSE 100 and their ongoing level of action on key responsibilities.

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## What does this report show?

This methodology 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. Also shown in this report is a full table of the indicators used, the pillars into which they are organised, their descriptions, weightings and respective 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 and 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.

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## Why is the Responsibility100 Index necessary?

The UN ratified its SDGs in September 2015. Then, as now, the context was one of deepening threats to our democracies and economies and the accelerating degradation of global ecology. The aim of the sustainable development agenda is to promote cooperative action on an international level, to combat the interrelated challenges of climate change, ecological breakdowns, injustice, inequality and others.

Building a comprehensive portrait of large corporations' social and environmental performance is challenging. The task is complicated by the way different factors overlap, from fossil fuel consumption and human rights violations to action on gender equality and revenue stored in tax havens. It raises questions about the extent of companies' responsibilities and illuminates the opportunity areas for greater cross-

sectoral collaboration. These complexities make better measurement and scrutiny more important and urgent.

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## Guiding Principles

Below we have detailed the key methodological principles and steps that underpin The Responsibility100 Index.

1. **Publicly-available.** All the data we include in the Index must be publicly-available, either from published company reports or open third-party sources, such as Companies House.
2. **Recent.** As different companies will publish their annual and sustainability reports at different times of the year, the data underlying The Responsibility100 Index is drawn from a range of years rather than only the year of this edition. In order to ensure that The Responsibility100 Index can be reasonably considered to be ‘up-to-date’, we apply a limit of only including data sets that are less than, or equal to, three years old. In this report, that means from 2019 or later. We take the most recent annual and sustainability reports available for each company. For some indicators, including all Glassdoor-related data and the Market Capitalisation figure, we have recorded a specific value that is accurate as of the end of October 2022.
3. **Relevant.** The Responsibility100 Index aims to be agnostic about a company’s sector and we have chosen metrics with this in mind: in most cases our indicators are relevant to the majority of the companies.
4. **Relative.** We often collect data in a raw or absolute form – for example, the ‘Total Number of Apprentices Accepted’. In order to fairly compare companies of different sizes – in terms of their total revenue or employees – we calculate a relevant relative measure: for example ‘Total Number of Apprentices Accepted per Employee’.

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## Step-by-step Methodology

Below we have detailed the key stages involved in the development of The Responsibility100 Index.

### Step 1. Data-gathering

We gather data from each company’s most recently published annual and sustainability reports, supplementing this with a number of third-party, publicly-available datasets (such as Companies House). All sources are detailed in the indicator table in this report.

## Step 2. Imputation

We impute missing values. In most cases, no credit is given for unreported values, so we either impute missing values as ‘zero’, or worst-case values. There are a small number of exceptions though. Companies will not be penalised if an indicator is entirely irrelevant for them or if their data is not available from a third-party data source. For example, not all companies in the FTSE 100 receive a ‘CDP Water Security Rating’ and so they have not been penalised for this.

In some places, missing values have been replaced with an imputed median value. We have decided to use median values in instances where a value was needed to establish an average or sum against which other values could be compared or those in which assumption of a worst case scenario is unreasonable, such as in reporting of fatalities

## Step 3. Normalisation

We normalise our indicators to establish comparability between companies. This means bringing data of varying magnitudes onto the same scale, from 0 to 1, so we can compare different metrics.

## Step 4. Weighting

We believe that not every action towards a sustainable future is equal. For example, reducing Scope 1 and 2 emissions is a more urgent and existential challenge when compared to a company’s signature on a sustainability initiative. As such, we weight each indicator using a combination of the following four factors:

- **Engagement.** This weight is designed to reflect the level of engagement and effort involved in improving outcomes on a given indicator. Each indicator is scored on a five-point scale. A low score would indicate that making improvements to the indicator score would require a bare minimum, ‘passive’ effort, such as becoming a member of the Women Into Science and Engineering campaign, ‘WISE’. A high score would indicate a significant financial or procedural commitment, such as moving to using 100% renewable energy sources across the business.
- **Importance.** This weight is designed to reflect the significance of what this indicator entails, relative to the other indicators. Each indicator is scored on a five-point scale, ranging from ‘good practice’ to ‘existential’ to human existence and climate mitigation. For example, offering a cycle to work scheme receives a low impact rating, whereas reduction in emissions intensity is vital.
- **Relevance.** This weight is designed to reflect the relevance this indicator has to the UN Sustainable Development Goals. Each indicator is scored on a five-point scale, ranging from ‘in the spirit of’ to ‘explicitly referring to’.
- **Reliability.** This weight is designed to take into account the quality of the data captured by this indicator. Each indicator is scored on a five-point scale ranging from incomplete or unreliable to complete and reliable.

All indicator weightings and their relative impact on the overall score are detailed in the indicator table in this report.

## Step 5. Final scores

We apply weightings to the normalised data in order to calculate two scores:

- A normalised ‘Walk’ score, which takes into account those indicators identified as ‘action’-related.
- A normalised ‘Talk’ score, which takes into account those indicators identified as ‘reporting’, ‘target’ or ‘commitment’-related.

The overall rankings of The Responsibility100 Index are based only on ‘Walk’ scores and therefore reflect the actions and changes that companies are making. The presence of ‘Talk’ scoring serves the purposes of highlighting those companies which have created a number of targets and aims and have joined various membership organisations. The aim of the Index is for companies to close their Walk/Talk gap.

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## Structure of the Index

The Responsibility100 Index is organised around pillars and indicators. The pillars are: Equality, Climate, Good Business, Justice, Poverty & Wellbeing and Skills and Education. Within each thematic pillar there are a number of indicators which contribute to a given company’s score for that pillar, and the overall index.

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## Missing Values

Some of the datasets we have used are not complete. To avoid adding arbitrary influences to the scoring we have therefore adopted two basic principles:

- 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.
- 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 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.

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## In detail: How is the data weighted?

The Responsibility100 Index uses a four-tier weighting system consisting of three weights, each with an equal impact on the overall weighting of the indicator, and a fourth reliability factor. The data is weighted first for Engagement, second for Relevance, third for Importance and lastly according to its Reliability and comprehensiveness.

### Step 1. Weighting for Engagement

Each indicator receives an Engagement weighting based on assessment of the degree of financial or procedural commitment necessary to improve on that factor; ranging from a bare minimum, to significant financial and procedural commitment.

### Step 2. Weighting for Relevance

Each indicator is also weighted according to an assessment of its relevance to the overall concept of 'responsibility' and the Sustainable Development Goals.

### Step 3. Weighting for Importance

Each indicator is also weighted according to its significance to the thematic pillar.

Our Importance weightings reflect the fact that climate action has rightfully risen to the top of the international agenda, as people continue to apply pressure on our global ecosystems, thereby reducing its capacity for regeneration.

These ecosystems form the basis of all human activity. Furthermore, 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 improvements to an indicator are considered good practice or existential.

### Step 4. Weighting for Reliability

Each indicator is weighted for data quality and reliability, again with a score on a five-point scale. The weighting for data quality reflects the completeness of the dataset 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.

### Example weighting

The indicator 'Proportion of Total Energy Usage from Renewable Sources (%)' is weighted as a 3 for Engagement, a 5 for Relevance and a 5 for Importance. However, due to a lack of requirement for some companies to report renewable energy use, this data is often missing from a company's report and therefore has been given a data Reliability weighting of 3.

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## 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 environmental, social and governance contributions from companies take many different forms, and have varying degrees of impact on the overall sustainability of that company.

Given that the indicators included in the Index each express a specific and important factor, to leave the indicators unweighted would make their impact on the overall score arbitrary rather than specific. This is because the relative weight of the indicators would be determined by the number of indicators in each pillar; rather than the importance of the pillars themselves. Tortoise, therefore, takes the choice to apply weights to each indicator.

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## Walk versus Talk

The crux of the Responsibility100 Index is to understand the environmental, social and governance performance of the FTSE 100 companies. We assess this by revealing their ‘Talk’ and ‘Walk’ scores – illuminating what companies say they are doing vs. what they are actually doing.

### Walk

The ‘Walk’ score is composed of performance-based indicators, such as water consumption and % of women in senior leadership positions. The full list of ‘Walk’ indicators can be found at the end of this methodology report.

### Talk

The ‘Talk’ score is composed of ‘Targets’ and ‘Memberships’ to produce an overall score.

The ‘Talk’ score consists of the following indicators:

Please note: 5 = highest possible score

| Pillar     | Indicator Name   | Source                   | Engagement | Relevance | Importance | Reliability |
|------------|--|--------------------------|------------|-----------|------------|-------------|
| Targets    | Has committed to Science Based Targets   | Annual Report            | 2          | 2         | 2          | 5           |
| Targets    | Number of Targets relating to Climate  | Annual Report            | 2          | 2         | 5          | 5           |
| Targets    | Number of Targets relating to Equality   | Annual Report            | 2          | 2         | 5          | 5           |
| Targets    | Number of Targets relating to Poverty and Wellbeing                                    | Annual Report            | 2          | 2         | 3          | 5           |
| Targets    | Number of Targets relating to Justice  | Annual Report            | 2          | 2         | 3          | 5           |
| Targets    | Number of Targets relating to Skills   | Annual Report            | 2          | 2         | 2          | 5           |
| Targets    | Number of Targets relating to Good Business  | Annual Report            | 2          | 2         | 4          | 5           |
| Targets    | Comprehensiveness Score  | Tortoise                 | 2          | 2         | 2          | 5           |
| Targets    | Existence of Emissions Targets for Scope 1 & 2   | Annual Report            | 2          | 2         | 2          | 5           |
| Targets    | Existence of Emissions Targets for Scope 3   | Annual Report            | 3          | 3         | 3          | 5           |
| Targets    | Ambition Level of Science Based Target Set   | Annual Report            | 4          | 4         | 4          | 5           |
| Membership | Company is a Member of RE100   | RE100                    | 2          | 3         | 3          | 5           |
| Membership | Company is a Participant in CDP Initiative   | CDP                      | 2          | 3         | 3          | 5           |
| Membership | Company is a Member of UN Global Compact   | UN Global Compact        | 3          | 5         | 3          | 5           |
| Membership | Company is a Member of ICRS (Institute of Corporate Responsibility and Sustainability) | ICRS                     | 2          | 2         | 2          | 5           |
| Membership | Company is a Signatory of the Prompt Payment Code                                      | BEIS Prompt Payment Code | 2          | 2         | 2          | 5           |
| Membership | Company is a Signatory of the Race at Work Charter                                     | Race at Work Charter     | 2          | 2         | 2          | 5           |



The ‘Talk’ score also includes an indicator to evince whether a company has committed to setting Science-Based Targets. Companies are awarded extra points for setting a more ambitious target, for example, aiming to be Net Zero by 2040 (the UK Government’s target is to be Net Zero by 2050). Any additional targets set for emission reductions, outside of the Science-based Targets initiative, have also been scored.

All ‘Talk’ indicators are then assessed to produce a ‘Comprehensiveness Score’ which shows the coverage of all the pillars that a company has included in its targets i.e. a company that has set targets relating to each of the pillars receives the highest possible ‘Comprehensiveness Score’.

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## New and removed Indicators

The sustainability space is an ever-evolving field, and as such, we try to keep up to date with the latest best practices and measures of defining social and environmental performance, as well as continuously assessing our indicators over time.

For this year’s Responsibility100 Index update, we have added a few new indicators, including:

- Reported Revenue in Tax Havens – This replaces our previous subsidiary count in tax havens. This indicator relies on companies publishing their ‘Country by Country tax reporting’. It is currently non-mandatory to publish these reports but it will become mandatory under EU legislation coming in 2024.
- Proportion of CEO Bonus and Long-Term Incentive Plan (LTIP) linked to ESG factors – Boards are increasingly incentivising executives to achieve long term ESG targets through additional remuneration. It is widely agreed that in order for businesses to make green transitions, executive-level leaders must be on board with ESG and incentivised to make improvements from the top-down.
- Presence of Socio-Economic Background Pay Analysis – the Index already tracks numerous pay gap reporting practices across different protected characteristics, including gender, ethnicity, sexuality and disability. This new indicator, inspired by reports produced by several professional services firms, tracks whether any FTSE 100 companies are accounting for socio-economic background in pay gap analyses.

The following indicators have been removed from the Index:

- Number of Subsidiaries in Tax Havens – This has been replaced by a revenue measure, in order to better assess the level of engagement with tax havens for companies in the index.
- Total Area Conserved – This indicator tackling land conservation and biodiversity has been removed due to low quality, inconsistent reporting, and limited applicability to a large number of companies in the FTSE 100. Alternative indicators to more accurately assess companies' land use practices are being explored for future updates.

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## Modern Slavery & Human Trafficking Statements, and the Tortoise Modern Slavery Score

13 individual indicators have been collected to contribute towards the Tortoise 'Modern Slavery Score' within the main Responsibility100 Index framework.

Rather than leave each of these indicators equally weighted, we felt it was important to impose a slight variation in the influence of each indicator on the overall Modern Slavery Score. This is because the lack of specific weights would have imposed an arbitrary impact on each indicator based on the number of indicators in total.

The mandatory requirements of the Modern Slavery Act 2015 are not weighted as heavily as the non-mandatory requirements. The most heavily weighted indicators in terms of Engagement are those that reflect the highest level of procedural and financial commitment by each company to address the issue at hand.

| Indicator Name   | Description   |
|--|---|
| Presence of Statement on The Modern Slavery Act (Mandatory)  | This indicator records whether the company publishes a Statement on Modern Slavery in compliance with the Modern Slavery Act 2015.  |
| Presence of Approval from Board of Directors (Mandatory)   | This indicator records whether the company states the approval of the board in their response statement.  |
| Presence of Signature from Director (or equivalent)  | This indicator records whether the company includes the signature of the responsible director (or equivalent) in their response statement.  |
| Company Does Provide Risk Assessment on Supply Chains  | This indicator records whether the company conducts risk assessments on their supply chains.  |
| Company Does Provide Training on Slavery and Human Trafficking to Staff  | This indicator records whether the company provides training to staff on human trafficking, forced labour and modern slavery.   |
| Company Does Confirm Due Diligence on Slavery and Human Trafficking is Taken   | This indicator records whether the company conducts due diligence on existing and new supplier relationships.   |
| Company Does Propose Specific Steps on Counteracting Slavery and Human Trafficking   | This indicator records whether the company proposes specific steps that it will take on counteracting risks of modern slavery.  |
| Company Publishes Location of Suppliers by Country   | This indicator records whether the company publishes the locations of its suppliers by country.   |
| Total Percentage of Supply Chains or Suppliers Subjected to Risk-Assessment (%)  | The percentage of supply chains that the company has subjected to risk-assessment according to its Modern Slavery Statement.  |
| Total Percentage of Spend Subjected to Risk-Assessment (%)   | The percentage of global spend that the company has subjected to risk-assessment according to its Modern Slavery Statement.   |
| Total Percentage of Suppliers Signed Supplier Code of Conduct (or equivalent) (%)  | The percentage of suppliers to a given company that have signed the Supplier Code of Conduct (or equivalent).   |
| Presence of Corrective Action in Instances of Forced Labour, Modern Slavery or Human Trafficking with Company Supply Chain | This is a binary indicator to record whether there is a presence of corrective action in instances of forced labour, modern slavery or human trafficking within a company's supply chain. |

## Table of Indicators

The table of indicators that comprise the indicator are as follows:  
Please note: 5 = highest possible score

| Pillar  | Indicator Name   | Source   | Engagement | Relevance | Importance | Reliability | Weighting |
|---------|--|--|------------|-----------|------------|-------------|-----------|
| Climate | Total Scope 1 & Scope 2 Greenhouse Gas Emissions (Tonnes CO2e)   | Annual / Sustainability Report   | 5          | 4         | 3          | 5           | 4         |
| Climate | Reduction in Emissions Intensity (% change)                      | Annual / Sustainability Report   | 4          | 4         | 5          | 3           | 2.67      |
| Climate | Proportion of Total Energy Usage from Renewable Sources (%)      | Annual / Sustainability Report   | 3          | 5         | 5          | 3           | 2.46      |
| Climate | Proportion of Total Electricity Usage from Renewable Sources (%) | Annual / Sustainability Report   | 3          | 5         | 5          | 4           | 3.28      |
| Climate | Percentage Reduction in Total Energy Use (%)                     | Annual / Sustainability Report   | 4          | 5         | 5          | 3           | 2.73      |
| Climate | Proportion of Total Waste to Landfill (%)                        | Annual / Sustainability Report   | 4          | 4         | 5          | 4           | 3.56      |
| Climate | Proportion of Total Waste Recycled or Re-used (%)                | Annual / Sustainability Report   | 4          | 4         | 5          | 4           | 3.56      |
| Climate | CDP Climate Rating   | CDP <a href="http://www.cdp.net/en/companies/companies-scores">www.cdp.net/en/companies/companies-scores</a> | 2          | 3         | 5          | 5           | 3.45      |
| Climate | CDP Forests Rating   | CDP <a href="http://www.cdp.net/en/companies/companies-scores">www.cdp.net/en/companies/companies-scores</a> | 2          | 3         | 3          | 3           | 1.53      |
| Climate | CDP Water Security Rating  | CDP <a href="http://www.cdp.net/en/companies/companies-scores">www.cdp.net/en/companies/companies-scores</a> | 2          | 3         | 3          | 3           | 1.53      |
| Climate | Proportion of Total Water Consumption Recycled (%)               | Annual / Sustainability Report   | 4          | 3         | 3          | 4           | 2.76      |

*Table of indicators*  
5 = highest possible score

| Pillar   | Indicator Name   | Source                                      | Engagement | Relevance | Importance | Reliability | Weighting |
|----------|--|---|------------|-----------|------------|-------------|-----------|
| Climate  | Presence of Scope 3 Greenhouse Gas Emissions Reporting           | Annual / Sustainability Report              | 4          | 4         | 2          | 3           | 1.86      |
| Climate  | Existence of Dual Reporting                                      | Annual / Sustainability Report              | 4          | 4         | 2          | 3           | 1.86      |
| Equality | Proportion of Annual Graduate Intake who are Female (%)          | Annual / Sustainability Report              | 3          | 3         | 4          | 3           | 2.07      |
| Equality | Proportion of Senior Management who are Female (%)               | Annual Report, Gender Pay Gap Report        | 5          | 5         | 4          | 5           | 4.55      |
| Equality | Proportion of All Employees who are Female (%)                   | Annual Report, Gender Pay Gap Report        | 3          | 3         | 4          | 5           | 3.45      |
| Equality | Length of Primary Parental Leave (Weeks)                         | Maternity / Paternity Policy, Annual Report | 4          | 4         | 4          | 3           | 2.4       |
| Equality | Length of Secondary Parental Leave (Weeks)                       | Maternity / Paternity Policy, Annual Report | 4          | 4         | 4          | 3           | 2.4       |
| Equality | Percentage Median Gender Pay Gap in UK (%)                       | GOV.uk                                      | 4          | 4         | 4          | 5           | 4         |
| Equality | Percentage Median Gender Bonus Gap in UK (%)                     | GOV.uk                                      | 3          | 3         | 2          | 5           | 2.55      |
| Equality | Reduction in Median Gender Pay Gap in UK                         | GOV.uk                                      | 5          | 4         | 4          | 5           | 4.45      |
| Equality | Directors who are Female (%)                                     | Annual Report, Gender Pay Gap Report        | 3          | 5         | 3          | 5           | 3.2       |
| Equality | New Directors (appointed in past three years) who are Female (%) | Annual Report                               | 5          | 4         | 4          | 4           | 3.56      |

*Table of indicators*  
5 = highest possible score

| Pillar   | Indicator Name  | Source   | Engagement | Relevance | Importance | Reliability | Weighting |
|----------|---|--|------------|-----------|------------|-------------|-----------|
| Equality | Presence of WISE Membership                                       | WISE Campaign <a href="http://www.isecampaign.org.uk/">www.isecampaign.org.uk/</a>   | 1          | 2         | 1          | 5           | 1.1       |
| Equality | Level of WISE Membership  | WISE Campaign <a href="http://www.wisecampaign.org.uk/">www.wisecampaign.org.uk/</a> | 2          | 2         | 2          | 5           | 2         |
| Equality | Proportion of All Employees who are BAME (%)                      | Annual Report  | 4          | 4         | 4          | 2           | 1.6       |
| Equality | Percentage BAME Pay Gap (%)                                       | Annual Report  | 3          | 3         | 3          | 1           | 0.6       |
| Equality | Proportion of Senior Management who are BAME (%)                  | Annual Report  | 5          | 5         | 4          | 1           | 0.91      |
| Equality | Proportion of All Employees who are LGBTQ+ (%)                    | Annual Report  | 4          | 4         | 4          | 2           | 1.6       |
| Equality | Percentage LGBTQ+ Pay Gap (%)                                     | Annual Report  | 3          | 3         | 3          | 1           | 0.6       |
| Equality | Proportion of Senior Management who are LGBTQ+ (%)                | Annual Report  | 5          | 5         | 4          | 1           | 0.91      |
| Equality | Proportion of All Employees who are Disclosed as Disabled (%)     | Annual Report  | 4          | 4         | 4          | 2           | 1.6       |
| Equality | Percentage Disability Pay Gap (%)                                 | Annual Report  | 3          | 3         | 3          | 1           | 0.6       |
| Equality | Proportion of Senior Management who are Disclosed as Disabled (%) | Annual Report  | 5          | 5         | 4          | 1           | 0.91      |

*Table of indicators*  
5 = highest possible score

| Pillar        | Indicator Name  | Source  | Engagement | Relevance | Importance | Reliability | Weighting |
|---------------|---|---|------------|-----------|------------|-------------|-----------|
| Equality      | Company has met Target by Parker Review Committee                                       | Parker Review 2022 Update<br><a href="http://www.assets.ey.com/content/dam/ey-sites/ey-com/en_uk/topics/diversity/ey-what-the-parker-review-tells-us-about-board-room-diversity.pdf">www.assets.ey.com/content/dam/ey-sites/ey-com/en_uk/topics/diversity/ey-what-the-parker-review-tells-us-about-board-room-diversity.pdf</a> | 5          | 5         | 4          | 5           | 4.55      |
| Good Business | Effective Tax Rate (%)  | Annual Report   | 1          | 4         | 1          | 3           | 0.78      |
| Good Business | Company is a Fair Tax Mark Accredited Organisation                                      | Fair Tax Mark Website   | 3          | 4         | 1          | 5           | 2.2       |
| Good Business | Percentage Rate of Employee Turnover (%)  | Annual Report   | 2          | 1         | 1          | 4           | 1.16      |
| Good Business | Percentage Rate of Employee Satisfaction (%)  | Annual Report   | 3          | 3         | 1          | 3           | 1.26      |
| Good Business | Total Revenue Growth (%)  | Yahoo Finance   | 2          | 3         | 1          | 5           | 1.65      |
| Good Business | Total Profit to Total Revenue Ratio   | Yahoo Finance   | 3          | 2         | 1          | 5           | 2         |
| Good Business | Total Tax Payable as a Proportion of Total Profit (%)                                   | Yahoo Finance   | 3          | 3         | 1          | 3           | 1.26      |
| Good Business | Total Tax Payable as a Proportion of Total Revenue (%)                                  | Yahoo Finance   | 2          | 3         | 1          | 4           | 1.32      |
| Good Business | Total Annual Expenditure on Research & Development as a Proportion of Total Revenue (%) | Annual Report   | 3          | 5         | 3          | 4           | 2.56      |
| Good Business | Percentage Change in Total Number of Employees (FTE) (%)                                | Annual Report   | 1          | 1         | 1          | 4           | 0.8       |

*Table of indicators*  
5 = highest possible score

| Pillar        | Indicator Name   | Source   | Engagement | Relevance | Importance | Reliability | Weighting |
|---------------|--|--|------------|-----------|------------|-------------|-----------|
| Good Business | Total Value of CEO Remuneration as a Proportion of UK Median Wage (%)      | Calculated from ONS Data   | 2          | 2         | 2          | 4           | 1.6       |
| Good Business | Existence of a Designated Non-Executive Director for Employee Voice        | Annual Report  | 1          | 2         | 3          | 3           | 1.2       |
| Good Business | Existence of a Formal Advisory Panel for Employees                         | Annual Report  | 1          | 2         | 3          | 3           | 1.2       |
| Good Business | Existence of a Director Appointed from the Workforce                       | Annual Report  | 2          | 2         | 3          | 3           | 1.47      |
| Good Business | Existence of a Statement Explaining Alternative Measures on Employee Voice | Annual Report  | 1          | 2         | 3          | 3           | 1.2       |
| Good Business | CEO Approval Rating on Glassdoor   | Glassdoor <a href="http://www.glassdoor.co.uk/index.htm">www.glassdoor.co.uk/index.htm</a> | 1          | 2         | 2          | 3           | 0.93      |
| Good Business | Percentage of Total Glassdoor Reviews as Recommendations (%)               | Glassdoor <a href="http://www.glassdoor.co.uk/index.htm">www.glassdoor.co.uk/index.htm</a> | 1          | 1         | 1          | 3           | 0.6       |
| Good Business | Average Rating on Glassdoor  | Glassdoor <a href="http://www.glassdoor.co.uk/index.htm">www.glassdoor.co.uk/index.htm</a> | 2          | 2         | 3          | 5           | 2.45      |
| Good Business | CEO Pay Ratio to Median Worker Pay   | Annual Report  | 3          | 2         | 2          | 5           | 1.31      |
| Good Business | Percentage of CEO Annual Bonus Linked to ESG Metrics (%)                   | Annual Report  | 2          | 2         | 2          | 5           | 1.09      |
| Good Business | Percentage (%) of CEO Long Term Incentive Plan Linked to ESG Metrics       | Annual Report  | 2          | 2         | 2          | 5           | 1.09      |
| Good Business | Proportion of Revenue Not From Tax Havens (%)                              | Country by Country tax reporting   | 3          | 3         | 3          | 2           | 1.2       |
| Justice       | Total Number of Fines Relating to 'Planet'                                 | Violation Tracker US/UK  | 4          | 2         | 5          | 4           | 3.4       |



*Table of indicators*  
5 = highest possible score

| Pillar                 | Indicator Name   | Source  | Engagement | Relevance | Importance | Reliability | Weighting |
|------------------------|--|---|------------|-----------|------------|-------------|-----------|
| Justice                | Total Number of Fines Relating to 'People'                                     | Violation Tracker US/ UK  | 4          | 2         | 5          | 4           | 3.4       |
| Justice                | Total Number of Accusations of Human Rights Violations Not Responded To        | BHRRRC <a href="http://www.business-humanrights.org/">www.business-humanrights.org/</a>   | 5          | 4         | 5          | 2           | 1.96      |
| Justice                | Percentage Response Rate to Accusations of Human Rights Violations (%)         | BHRRRC <a href="http://www.business-humanrights.org/">www.business-humanrights.org/</a>   | 5          | 4         | 5          | 2           | 1.96      |
| Justice                | Modern Slavery Report Score  | BHRRRC <a href="http://www.business-humanrights.org/">www.business-humanrights.org/</a>   | 1          | 3         | 5          | 2           | 1.2       |
| Justice                | Total Value of Fines Relating to 'People' as a Proportion of Total Revenue (%) | Violation Tracker US/ UK  | 5          | 5         | 5          | 4           | 4         |
| Justice                | Total Value of Fines Relating to 'Planet' as a Proportion of Total Revenue (%) | Violation Tracker US/ UK  | 5          | 5         | 5          | 4           | 4         |
| Justice                | Total Number of Employment Tribunal Cases Upheld per 100 Employees             | UK Employment Tribunal: <a href="http://www.gov.uk/employment-tribunal-decisions">www.gov.uk/employment-tribunal-decisions</a>          | 4          | 2         | 5          | 4           | 3.4       |
| Justice                | Total Number of Employment Tribunal Cases Withdrawn per 100 Employees          | UK Employment Tribunal: <a href="http://www.gov.uk/employment-tribunal-decisions">www.gov.uk/employment-tribunal-decisions</a>          | 2          | 2         | 5          | 4           | 2.68      |
| Poverty and Well-being | Company is a Living Wage Provider Accredited Organisation                      | Living Wage Foundation <a href="http://www.living-wage.org.uk/">www.living-wage.org.uk/</a>   | 4          | 3         | 4          | 5           | 3.9       |
| Poverty and Well-being | Percentage of Supplier Payments Made Within Agreed Terms (%)                   | Duty to Report <a href="http://www.check-payment-practices.service.gov.uk/search">www.check-payment-practices.service.gov.uk/search</a> | 2          | 2         | 2          | 3           | 1.2       |

*Table of indicators*  
5 = highest possible score

| Pillar                 | Indicator Name  | Source  | Engagement | Relevance | Importance | Reliability | Weighting |
|------------------------|---|---|------------|-----------|------------|-------------|-----------|
| Poverty and Well-being | Percentage of Supplier Payments In Less than 30 Days (%)                    | Duty to Report <a href="http://www.check-payment-practices.service.gov.uk/search">www.check-payment-practices.service.gov.uk/search</a> | 2          | 2         | 2          | 3           | 1.2       |
| Poverty and Well-being | Company does provide Healthcare Services for Employees                      | Annual reports, Company Website   | 2          | 3         | 4          | 3           | 1.8       |
| Poverty and Well-being | Company does provide Mental Health Training for Staff and/or Management     | Mental Health Policy, Annual Report   | 3          | 2         | 4          | 4           | 2.68      |
| Poverty and Well-being | Total Number of Apprentices Accepted as a Proportion of Total Employees (%) | Annual Report   | 3          | 3         | 2          | 3           | 1.53      |
| Poverty and Well-being | Total Number of Injuries as a Proportion of Total Employees (%)             | Annual Report   | 2          | 4         | 2          | 3           | 1.32      |
| Poverty and Well-being | Total Number of Fatalities as a Proportion of Total Employees (%)           | Annual Report   | 3          | 4         | 3          | 3           | 1.86      |
| Poverty and Well-being | Presence of Food Waste Reporting  | Annual Report   | 3          | 2         | 5          | 4           | 3.04      |
| Skills and Education   | Total Number of Graduates Accepted as a Proportion of Total Employees (%)   | Annual Report   | 3          | 2         | 3          | 4           | 2.32      |
| Skills and Education   | Proportion of Total Employees Receiving Training (%)                        | Annual Report   | 3          | 4         | 3          | 4           | 2.48      |
| Skills and Education   | Total Investment in Training per Employee (£)                               | Annual Report   | 3          | 4         | 3          | 4           | 2.48      |
| Skills and Education   | Total Investment in Training as a Proportion of Total Revenue (%)           | Annual Report   | 1          | 2         | 3          | 4           | 1.6       |

Tortoise is committed to the pursuit of more detailed information, a wider range of relevant metrics and an improved methodology in subsequent editions. If you have any questions, or would like to make a suggestion to improve our methodology, please email: [responsibility100@tortoisemedia.com](mailto:responsibility100@tortoisemedia.com).