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## Supplementary Material esg2go

### Input Data

For the construction of the KPIs the inputs of the SMEs are needed. Except for section 1 (basic information) and section 5 (Optional bonus questions) the input data are classified as numerical or status.

It is important to keep in mind that depending on the size of the company not every input in esg2go must be filled out by the SMEs.

#### 1 Basic information

##### 1.1 Basic information

- Company name
- Company founding date
- Economic sector
- Industry sector (NOGA-code)
- Address
- Postal code
- City
- Phone number
- Website

##### 1.2 Contact Person

- Name
- Surname
- Address
- Postal code
- City
- Phone number
- E-mail

##### 1.3 Location and date of data entry

- City
- Canton
- Valuation date
- Date of entry



## 2 Environment (E)

### 2.1 Energy & Waste

- [Numerical] Total electricity consumption
- [Numerical] Total electricity costs
- [Numerical] Electricity consumption from renewable sources
- [Numerical] Fuel costs according to list in the definition
- [Numerical] Fuel costs from renewable sources
- [Numerical] Combustibles costs according to list in the definition
- [Numerical] Combustibles costs from renewable sources
- [Numerical] Total water consumption
- [Numerical] Waste disposal excluding wastewater (cost)
- [Numerical] Waste disposal excluding wastewater (amount)
- [Numerical] Wastewater disposal (cost)
- [Numerical] Wastewater disposal (amount)
- [Numerical] Hazardous waste disposal (cost)
- [Numerical] Hazardous waste disposal (amount)
- [Numerical] VOC incentive tax

### 2.2 Conformity with environmental sustainability

- [Numerical] Costs of environmental fines
- [Numerical] Financial contributions to environmentally related activities
- [Status] ISO 14001 certified sites (or other environmental certifications)
- [Status] Sustainable building and energy efficiency certifications
- [Status] Efforts to reduce waste such as waste management
- [Status] Mobility plan for employees
- [Status] Internal measurable GHG or waste reduction objective
- [Status] External measurable GHG reduction objective in collaboration with EnAW and ACT-Switzerland

## 3 Social (S)

### 3.1 Diversity & Workforce dynamics

- [Numerical] Number of employees
- [Numerical] Number of female employees
- [Numerical] Number of managers
- [Numerical] Number of female managers
- [Numerical] Number of people on the board
- [Numerical] Number of females on the board
- [Numerical] Number of male employees aged more than 45
- [Numerical] Number of female employees aged more than 45



- [Numerical] Number of male employees aged between 16 and 45
- [Numerical] Number of female employees aged between 16 and 45
- [Numerical] Number of employees with permanent contracts
- [Numerical] Number of newly hired employees in the last 3 years or since foundation of the company if the company is younger than 3 years
- [Numerical] Number of employees who left the company in the last 3 years or since foundation of the company if the company is younger than 3 years
- [Numerical] FTEs of employees (excluding managers) working in production activities
- [Numerical] FTEs of employees (excluding managers) working in service activities (sales, purchases, office assistance etc.)
- [Numerical] Total FTEs
- [Numerical] Average work year of employees

### 3.2 Workplace

- [Numerical] Minimal length of the company's maternity leave
- [Numerical] Minimal length of the company's paternity leave
- [Status] Designated communal place for employees
- [Status] Contribution to the external expenses for daycare of employees' children in preschool age
- [Numerical] Number of employees with home office option

### 3.3 Education

- [Numerical] Number of apprentices & trainees
- [Numerical] Participation at the national 'Zukunftstag' and/or trial apprenticeship
- [Numerical] Expenses for continued education in the last three years

### 3.4 Safety & Health

- [Numerical] Number of major accidents at the workplace
- [Numerical] Days of absence
- [Numerical] Number of employees who received warning for substance abuse

### 3.5 Social contributions

- [Numerical] Contribution to Society
- [Numerical] Coverage ratio of pension fund
- [Numerical] Total pension fund contributions
- [Numerical] Total pension fund contributions by employer for executive staff
- [Numerical] Total pension fund contributions by employer for non-executive staff



## A 1.4 Governance (G)

### 4.1 Corporate Governance

- [Status] Internal deputisation arrangements
- [Status] Human Resource Management
- [Numerical] Number of employees managed by objective
- [Numerical] Number of executive meetings
- [Numerical] Number of board meetings
- [Numerical] Number of independent board members
- [Status] Separation between the CEO and chairman functions
- [Status] ESG reporting
- [Status] ESG incentive for management

### 4.2 Legal & Compliance

- [Numerical] Fees and expenses for closed legal proceedings in the last three business years
- [Numerical] Fines for: violating worker's rights, property rights, confirmed cases of corruption or other legal violations in the last three business years
- [Status] Implementation of data protection law
- [Numerical] Spending on cybersecurity
- [Status] Supplier policy
- [Status] Client policy for controversial products
- [Status] Substance abuse policy
- [Status] Existence of code of conduct
- [Status] Anti-corruption policy

### 4.3 Business & Operational Risk

- [Numerical] EBIT
- [Numerical] Tax on profit
- [Numerical] Material costs
- [Numerical] Aggregated wages
- [Numerical] Debt
- [Numerical] Turnover of company
- [Numerical] Share of export
- [Numerical] Share of import
- [Status] Regular audit including internal control system (ICS)
- [Status] Internal risk control
- [Status] Business continuity measures against exogenous risk drivers
- [Numerical] Total fees paid to the auditor
- [Numerical] Other fees paid to the auditor
- [Numerical] Share of 5 largest customers in % of turnover of the company

- [Numerical] Purchase share of 5 largest suppliers in % of material costs

## 5 Optional bonus questions

### 5.1 Environmental handprint

- Sale of durable products to the customer
- Maintenance of products by the company for the customer
- Products and services that lead to an improved circular economy
- Sale of digital solutions that help to reduce overall emissions for companies (travel, administration, etc)
- Sale of products and technologies that contribute to less emissions in real estate and construction
- Sale of products and processes that have the potential to replace environmentally problematic products and processes
- Sale of products and processes that reduce the environmental impact of their customers' production or increase energy efficiency
- Sustainable investments in poorer countries that address local environmental challenges
- Protection and restoration of biodiversity and ecosystems
- Other

### 5.2 Social handprint

- Creation of new job profiles (jobs that meet trends, regulations, and other changes)
- Training and integration of migrants
- Reintegration of the unemployed into the labor market
- Improving the future opportunities of the next generation through cooperation with apprenticeship programs
- Improving the future opportunities of the next generation through cooperation with universities
- Health promoting products and services
- Sustainable investments in poorer countries that contribute to local economic empowerment (e.g. Fairtrade or reducing child labour), inclusive growth (besides established growth fields) and decent employment
- Other

## Intellectual Property Rights

The cooperation agreement with the CCRS states that the methodology is owned by the CCRS (copyright protection), whereas the software behind the rating and reporting system is owned by Adjumed Services, the implementation partner in this project.