

0%

D D+ C- C C+ B- B B+ A- A A+

2015

2016

2017

2018

2019

2020

Analyst Opinion

Sustainability Opportunities

S.A. de Gestion de Stocks de Sécurité engages in building up, stockpiling, maintaining and selling strategic oil reserves that include gasoline, diesel oil/heating oil, jet fuel, and heavy fuel oil (nearly 99% of net sales in 2019). Thus, the company's services contribute to the provision of basic services in time of crisis. Yet, the storage of crude oil and petroleum product as well as the sale of the latter hinder the achievement of global sustainability objectives like mitigating climate change and sustainable energy use.

Sustainability Risks

S.A. de Gestion de Stocks de Sécurité (SAGESS) has only 14 employees (as at November 10, 2020), who are all based in France, a country with rather high legal and/or factual standards on labor rights issues. Additionally, the company has a fairly comprehensive policy on nondiscrimination in place and has implemented several measures related to occupational health and safety (e.g., training and emergency response) to ensure its employees' safety. Risks related to the collection and storage of sensitive business data and personally identifiable information are managed well as the company has set up a group-wide information security management system.

Due to its small number of employees and scale of operations, SAGESS' exposure to environmental risks, including climate change risks, is rather limited. However, it should still be noted that the company itself has yet to demonstrate a comprehensive approach to address the topic of climate change. Specifically, there is no information on whether the company keeps track of its own emission and carbon footprint.

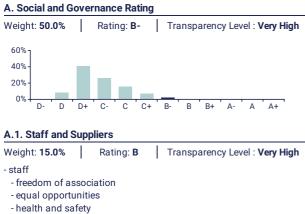
Governance Opinion

The bond issuer S.A. de Gestion de Stocks de Sécurité (SAGESS) is not publicly listed. Regarding the company's governance structure, the board of directors is composed of thirteen members, which represent the shareholder companies, i.e., oil refiners and distributors (as at December 31, 2019). The large majority of directors are independent. However, the chair of the board, Mr. Pierre-Yves Loiseau (as at November 4, 2020) is not independent as he simultaneously serves as the company's CEO. Although the company has set up a board-level committee in charge of audit, only half of the members are independent. Furthermore, there is no evidence of a remuneration and nomination committee in place. SAGESS discloses the compensation scheme for the executive management team as a whole, and it remains unclear whether important elements for sustainable value creation such as long-term incentive components are integrated therein.

Regarding the governance of sustainability, S.A. de Gestion de Stocks de Sécurité (SAGESS) has established a related board-level committee. However, the board member on this committee is not independent. It also remains unclear whether ESG targets are integrated into the variable remuneration of the company's executive management team. SAGESS' code of business ethics covers some relevant issues, namely corruption, gift, favours and entertainment, and conflicts of interest on a general level. Some procedures to ensure compliance with the code have been implemented, including compliance training, confidential reporting channels and whistleblower protection. Yet, there is no evidence that further measures exist, e.g. third party anti-corruption due diligence.

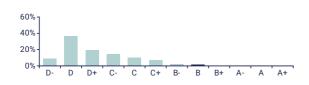
ISS ESG

S.A. de Gestion de Stocks de Sécurité





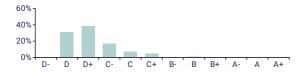
- employment security/employm. types
- training and education
- suppliers



A.2. Society and Product Responsibility

Weight: 25.0%	Rating: B+	Transparency Level : Very High
- society - human rights		

- community
- gov.relations/influence on publ.pol.
- stakeholder dialogue
- customer and product responsibility
- social impact of prod. and services
- social aspects along the value chain

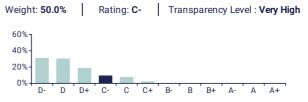


A.3. Corporate Governance and Business Ethics

Weight: 10.0% Rating: C-Transparency Level : Very High - corporate governance - board independence

- shareholder democracy
- executive compensation
- business ethics

B. Environmental Rating



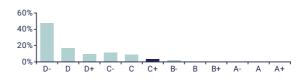
B.1. Environmental Management

Weight: 16.7%	Rating: C+		Transparency Level : Medium
- environmental n	nanagement syste	em	

- energy management

- climate change strategy - water risk and impact

- suppliers



B.2. Products and Services

Weight: 33.3%	Rating: D+	Transparency Level : Very High
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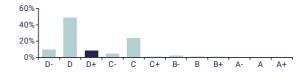
- env. impact of products and services

- env. aspects along the value chain

- energy efficiency of products

- energy use in data centres

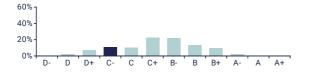
- biodiversity and protected areas

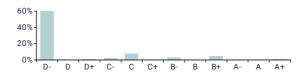


B.3. Eco-efficiency

Weight: 0.0%	Rating: -	Transparency Level : -
 energy efficiency carbon intensity 		
- water efficiency		

- waste intensity





Controversial Business Practices

	Potential Controversy	Moderate Controversy	Severe Controversy	Very Severe Controversy	Comments
Human Rights Controversies	0	0	0	0	
Company	0	0	0	0	
Supplier	0	0	0	0	
Financiers	0	0	0	0	
Labour Rights Controversies	0	0	0	0	
Company: Freedom of association	0	0	0	0	
Company: Forced labour	0	0	0	0	
Company: Child labour	0	0	0	0	
Company: Discrimination	0	0	0	0	
Company: Other areas	0	0	0	0	
Supplier: Freedom of association	0	0	0	0	
Supplier: Forced labour	0	0	0	0	
Supplier: Child labour	0	0	0	0	
Supplier: Discrimination	0	0	0	0	
Supplier: Other areas	0	0	0	0	

Controversial Business Practices

	Potential Controversy	Moderate Controversy	Severe Controversy	Very Severe Controversy	Comments
Controversial Environmental Practices	0	0	0	0	
Company	0	0	0	0	
Supplier	0	0	0	0	
Financier	0	0	0	0	
Business Malpractice	0	0	0	0	
Company: Corruption	0	0	0	0	
Company: Financial accounting	0	0	0	0	
Company: Competition	0	0	0	0	
Company: Taxes	0	0	0	0	
Company: Money transfers	0	0	0	0	
Company: Other/Miscellaneous	0	0	0	0	

Additional Company Information

Company Profile

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S.A. de Gestion de Stocks de Sécurité engages in building up, stockpiling, and maintaining strategic oil reserves in France. The company's stocks consist of gasoline, diesel and heating oil, jet fuel, and heavy fuel oil in third-party facilities, overground storage terminals, refineries, and underground storage facilities. As of December 31, 2018, it held 13.9 of million tones. S.A. de Gestion de Stocks de Sécurité was founded in 1988 and is based in Rueil-Malmaison, France.

S.A. de Gestion de Stocks de Sécurité

Methodology - Overview

The ESG Corporate Rating methodology was originally developed by Institutional Shareholder Services Germany (formerly oekom research) and has been consistently updated for more than 25 years.

ESG Corporate Rating - The ESG Corporate Rating universe, which is currently expanding from more than 8,000 corporate issuers to a targeted 10,000 issuers in 2020, covers important national and international indices as well as additional companies from sectors with direct links to sustainability and the most important bond issuers that are not publicly listed companies.

The assessment of a company's social & governance and environmental performance is based on approximately 100 environmental, social and governance indicators per sector, selected from a pool of 800+ proprietary indicators. All indicators are evaluated independently based on clearly defined performance expectations and the results are aggregated, taking into account each indicator's and each topic's materiality-oriented weight, to yield an overall score (rating). If no relevant or up-to-date company information with regard to a certain indicator is available, and no assumptions can be made based on predefined standards and expertise, e.g. known and already classified country standards, the indicator is assessed with a D-.

In order to obtain a comprehensive and balanced picture of each company, our analysts assess relevant information reported or directly provided by the company as well as information from reputable independent sources. In addition, our analysts actively seek a dialogue with the assessed companies during the rating process and companies are regularly given the opportunity to comment on the results and provide additional information.

Analyst Opinion - Qualitative summary and explanation of the central rating results in three dimensions:

(1) Opportunities - assessment of the quality and the current and future share of sales of a company's products and services, which positively or negatively contribute to the management of principal sustainability challenges.

(2) Risks - summary assessment of how proactively and successfully the company addresses specific sustainability challenges found in its business activity and value chain, thus reducing its individual risks, in particular regarding its sector's key issues.

(3) Governance - overview of the company's governance structures and measures as well as of the quality and efficacy of policies regarding its ethical business conduct.

Controversial Business Practices - The assessment of companies' sustainability performance in the ESG Corporate Rating is informed by a systematic and comprehensive evaluation of companies' ability to prevent and mitigate ESG controversies. ISS ESG conducts research and analysis on corporate involvement in verified or alleged failures to respect recognized standards for responsible business conduct through Norm-Based Research.

Norm-Based Research is based on authoritative standards for responsible business conduct such as the UN Global Compact, the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles for Business and Human Rights and the Sustainable Development Goals.

As a stress-test of corporate disclosure, Norm-Based Research assesses the following:

- Companies' ability to address grievances and remediate negative impacts
- Degree of verification of allegations and claims

- Severity of impact on people and the environment, and systematic or systemic nature of malpractices

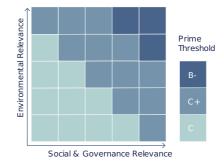
Severity of impact is categorized as Potential, Moderate, Severe, Very severe. This informs the ESG Corporate Rating.

Decile Rank - The Decile Rank indicates in which decile (tenth part of total) the individual Corporate Rating ranks within its industry from 1 (best – company's rating is in the first decile within its industry) to 10 (lowest – company's rating is in the tenth decile within its industry). The Decile Rank is determined based on the underlying numerical score of the rating. If the total number of companies within an industry cannot be evenly divided by ten, the surplus company ratings are distributed from the top (1 decile) to the bottom. If there are Corporate Ratings with identical absolute scores that span a division in decile ranks, all ratings with an equal decile score are classified in the higher decile, resulting in a smaller number of Corporate Ratings in the decile below.

Methodology - Overview

Industry Classification - The social and environmental impacts of industries differ. Therefore, based on its relevance, each industry analyzed is classified in a Sustainability Matrix.

Depending on this classification, the two dimensions of the ESG Corporate Rating, the Social Rating and the Environmental Rating, are weighted and the sector-specific minimum requirements for the ISS ESG Prime Status (Prime threshold) are defined (absolute best-in-class approach).



Industry Leaders - List (in alphabetical order) of the top three companies in an industry from the ESG Corporate Rating universe at the time of generation of this report.

Key Issue Performance - Overview of the company's performance with regard to the key social and environmental issues in the industry, compared to the industry average.

Performance Score - The ESG Performance Score allows for cross-industry comparisons using a standardized best-in-class threshold that is valid across all industries. It is the numerical representation of the alphabetic ratings (D- to A+) on a scale of 0 to 100 with 50 representing the prime threshold. All companies with values greater than 50 are Prime, while companies with values less than 50 are Not Prime. As a result, intervals are of varying size depending on the original industry-specific prime thresholds.

Rating History - Development of the company's rating over time and comparison to the average rating in the industry.

Rating Scale - Companies are rated on a twelve-point scale from A+ to D-:

A+: the company shows excellent performance.

D-: the company shows poor performance (or fails to demonstrate any commitment to appropriately address the topic).

Overview of the range of scores achieved in the industry (light blue) and indication of the grade of the company evaluated in this report (dark blue).

Distribution of Ratings - Overview of the distribution of the ratings of all companies from the respective industry that are included in the ESG Corporate Rating universe (company portrayed in this report: dark blue).

Sources of Information - A selection of sources used for this report is illustrated in the annex.

Status & Prime Threshold - Companies are categorized as Prime if they achieve/exceed the sustainability performance requirements (Prime threshold) defined by ISS ESG for a specific industry (absolute best-in-class approach) in the ESG Corporate Rating. Prime companies are sustainability leaders in their industry and are better positioned to cope with material ESG challenges and risks, as well as to seize opportunities, than their Not Prime peers. The financial materiality of the Prime Status has been confirmed by performance studies, showing a continuous outperformance of the Prime portfolio when compared to conventional indices over more than 14 years.

Transparency Level - The Transparency Level indicates the company's materiality-adjusted disclosure level regarding the environmental and social performance indicators defined in the ESG Corporate Rating. It takes into consideration whether the company has disclosed relevant information regarding a specific indicator, either in its public ESG disclosures or as part of the rating feedback process, as well as the indicator's materiality reflected in its absolute weight in the rating. The calculated percentage is classified in five transparency levels following the scale below.

20% - < 20%; very how 20% - < 40%; low 40% - < 60%; medium 60% - < 80%; high 80% - 100%; very high

For example, if a company discloses information for indicators with a cumulated absolute weight in the rating of 23 percent, then its Transparency Level is "low". A company's failure to disclose, or lack of transparency, will impact a company's ESG performance rating negatively.

S.A. de Gestion de Stocks de Sécurité

		Weight	Gra
A. Social and Governance Rating		50.0%	B-
A.1. Staff and Suppliers		15.0%	В
A.1.1. Staff		13.5%	в
A.1.1.1. Freedom of association and the right to collective bargaining		2.3%	в
A.1.1.1.1. Policy on freedom of association and collective bargaining		2.3%	в
The company is committed to ensuring freedom of association and collective bargaining.			
Formality: None of the commitments are formal.			
Coverage: 100% of employees.			
A.1.1.1.2. Measures to ensure freedom of association and facilitate collective bargaining		0.0%	x
a. Communication of rights: Not applicable for small enterprises with less than 100 employees.			
Coverage: Not applicable for small enterprises with less than 100 employees.			
b. Grievance procedures: Not applicable for small enterprises with less than 100 employees.			
Coverage: Not applicable for small enterprises with less than 100 employees.			
c. Measures in countries with severe legal/factual limitations:			
i. Alternative worker participation in countries with severe legal limitations: Not applicable for small enterprise than 100 employees.	es with less		
Coverage: Not applicable for small enterprises with less than 100 employees.			
ii. Anti-union discrimination measures in countries with severe factual limitations: Not applicable for small enter less than 100 employees.	erprises with		
Coverage: Not applicable for small enterprises with less than 100 employees.			
1.1.1.3. Controversies relating to freedom of association		0.0%	x
Research did not reveal relevant controversies in recent years.			
A.1.1.2. Equal opportunities and non-discrimination		2.3%	в
1.1.2.1. Policy on non-discrimination		1.1%	A-
a. Prohibited grounds of discrimination: The company prohibits and/or will not tolerate discrimination on the some personal characteristics e.g. age, disability, ethnic origin, family status, race, religion, gender, sexual ori social origin. Not all relevant characteristics are explicitly covered.	•		
b. Relevant aspects of employment: The non-discrimination principles cover all relevant aspects of employment recruitment, job assignment, promotion, remuneration, training and benefits.	nt, including		
c. Prohibition of harassment and abusive behaviour: The company prohibits and/or will not tolerate any form of and abusive behaviour. Explanations and/or examples are provided.	harassment		
Formality: All commitments are formal.			
Coverage: 100% of employees.			
A.1.1.2.2. Measures to promote equal opportunities and diversity		0.0%	x
Not applicable for small enterprises with less than 100 employees.			
Coverage: Not applicable for small enterprises with less than 100 employees.			
A.1.1.2.3. Gender distribution		1.1%	с
a. Proportional representation of women in management:			
	2019		
Percentage of women in the overall workforce	47%		
Percentage of women in management positions	30%		

b. Gender parity in the executive management team:

S.A. de Gestion de Stocks de Sécurité

					2020	Weight	Gr
Percentage of women in the executive management team					0%		
As at:					2020-11-03	_	
1.1.2.4. Controversies relating to discrimination						0.0%	
Research did not reveal relevant controversies in recent years	i.					0.0%	x
1.1.3. Health and safety						3.4%	
1.1.3.1. Health and safety management system							A-
1.1.3.1.1. Implementation of a health and safety management	system					3.4%	A-
Relevant elements implemented by the company:			Yes	No	No information / Not applicable	3.4%	A-
Formal health and safety policy			✓				
Structure and responsibilities					~	-	
Targets and objectives			~			_	
Programmes to achieve targets			V			_	
Training and awareness-raising			V				
Data compilation system			V				
Emergency response			V				
Audits					~		
1.1.3.1.2. Certification of the health and safety management s	-	international	standard			0.0%	x
1.1.3.2. Accident rate	-					0.0%	x
1.1.3.2. Accident rate	oyees.					0.0%	x
1.1.3.2. Accident rate	-	2017 n/a	2018 n/a	2019 n/a	2020 n/a	0.0%	x
1.1.3.2. Accident rate Not applicable for small enterprises with less than 100 emplo Total recordable incident rate per 200,000 working hours	oyees. 2016					0.0%	x
	oyees. 2016					0.0%	×

Coverage: Not applicable for small enterprises with less than 100 employees.

A.1.1.3.3. Controversies relating to health and safety

Research did not reveal relevant controversies in recent years.

0.0% x

S.A. de Gestion de Stocks de Sécurité

A.1.1.4. Work-life balance		Weight 1.1%	Grade C+
A.1.1.4.1. Workplace flexibility and working time reduction		1.1%	с+
a. Workplace flexibility: The company offers flexibility with respect to daily working hours (e.g. flexi-time). No limited information is available on variable work schedules allowing for the flexible distribution of working hours periods (e.g. banking of hours, compressed workweek) or on telecommuting options.			
b. Working time reduction: The company (almost) exclusively operates in countries with high legal and/or factual regarding working time reduction. No or only limited information is available on company options for w reductions (e.g. part-time arrangements, job sharing).			
Coverage: 100% of relevant employees.			
A.1.1.4.2. Dependant care and special leave		0.0%	x
a. Support for dependant care: Not applicable for small enterprises with less than 100 employees.			
b. Special leave: Not applicable for small enterprises with less than 100 employees.			
Coverage: Not applicable for small enterprises with less than 100 employees.			
A.1.1.5. Employment security and types of employment		2.3%	A+
A.1.1.5.1. Employment security and responsible workforce restructuring		0.0%	x
A.1.1.5.1.1. Policy on employment security and responsible workforce restructuring		0.0%	x
Not applicable for small enterprises with less than 100 employees.			
Formality: Not applicable for small enterprises with less than 100 employees.			
Coverage: Not applicable for small enterprises with less than 100 employees.			
A.1.1.5.1.2. Large-scale redundancies and significant job cuts		0.0%	x
Not applicable for small enterprises with less than 100 employees.			
A.1.1.5.1.3. Measures to ensure responsible workforce restructuring		0.0%	x
a. Avoidance of compulsory redundancies: Not applicable for small enterprises with less than 100 employees.			
Coverage: Not applicable for small enterprises with less than 100 employees.			
b. Assistance for employees affected by compulsory redundancies: Not applicable for small enterprises with le employees.	ss than 100		
Coverage: Not applicable for small enterprises with less than 100 employees.			
c. Responsible redundancy procedures: Not applicable for small enterprises with less than 100 employees.			
Coverage: Not applicable for small enterprises with less than 100 employees.			
A.1.1.5.2. Types of employment		2.3%	A+
A.1.1.5.2.1. Position on non-regular employment		0.0%	x
Not applicable for small enterprises with less than 100 employees.			
Coverage: Not applicable for small enterprises with less than 100 employees.			
A.1.1.5.2.2. Disclosure of different types of employment		2.3%	A+
a. Ratio of permanent to temporary contracts: The company discloses the ratio of permanent to temporary contract	cts.		
	2019		
Percentage of employees with a permanent contract	100%		
Percentage of employees with a temporary contract	0%	-	

b. Not directly employed workforce:

i. Ratio of directly employed to not directly employed workforce: The company discloses the ratio of directly to externally and not directly employed workforce (e.g. on-site contractors, temp agency workers, consultants and freelancers).

S.A. de Gestion de Stocks de Sécurité

		Weight	Grade
	2019		
Percentage of directly employed workforce	80%		
Percentage of not directly employed workforce	20%		
Coverage: 100% of the workforce.			
ii. Types of not directly employed workforce: Comprehensive information is available on all relevant types of ex not directly employed workforce (e.g. on-site contractors, temp agency workers, consultants and freelancers).	ternally and		
A.1.1.6. Training and education		2.3%	D-
A.1.1.6.1. Strategic training management		2.3%	D-
a. Needs analysis: Not applicable for small enterprises with less than 100 employees.			
b. Individual training plans: No or only very limited information is available on individual training plans for employ	ees.		
c. Training targets: Not applicable for small enterprises with less than 100 employees.			
d. Training evaluation and follow-up: Not applicable for small enterprises with less than 100 employees.			
Coverage : The percentage of employees covered is considered if sufficient content-related information is availab the indicator.	le to assess		
A.1.1.6.2. Disclosure of average training time/expenses per employee by employee category		0.0%	x
Not applicable for small enterprises with less than 100 employees.			
Coverage: Not applicable for small enterprises with less than 100 employees.			
A.1.1.7. Additional controversies relating to staff issues		0.0%	x
Research did not reveal relevant controversies in recent years.			
A.1.2. Suppliers		1.5%	B-
A.1.2.1. Supplier standard with regard to labour rights and working conditions		0.5%	D

a. Content of supplier standard:

i. Child labour: No or only very limited information is available on a supplier standard covering the prohibition of child labour in accordance with the ILO Minimum Age Convention.

ii. Forced labour: No or only very limited information is available on a supplier standard covering the prohibition of forced labour in detail or referring to the ILO Forced Labour Convention (No. 29) and the Abolition of Forced Labour Convention (No. 105).

iii. Freedom of association: No or only very limited information is available on a supplier standard covering freedom of association and collective bargaining, including a requirement to establish means to facilitate these rights in situations where they are restricted under law (e.g. works councils).

iv. Discrimination: The supplier standard includes a prohibition of discrimination. Details are available on grounds of discrimination (e.g. age, gender and ethnic origin) and aspects of employment (e.g. recruitment, promotion and remuneration).

v. Harassment and abusive behaviour: The supplier standard refers to the prohibition of harassment and/or abusive behaviour. Details on forms of harassment and/or abusive behaviour are available.

vi. Health and safety: The supplier standard refers to the implementation of some elements of a health and safety management system (e.g. policy, data collection, programmes and targets).

vii. Wages: No or only very limited information is available on a supplier standard covering wages.

viii. Working time: No or only very limited information is available on a supplier standard covering working time in accordance with internationally recognised minimum standards of 48 regular hours of work per week, a rest period of at least 24 hours every seven days and maximum of 12 hours of voluntary overtime per week.

b. Bindingness of supplier standard: It remains unclear whether the supplier standard has to be signed by suppliers.

c. Inclusion of extended supply chain: It remains unclear whether the supplier standard requires suppliers to extend the standard further down their supply chain.

Coverage: 100% of suppliers.

S.A. de Gestion de Stocks de Sécurité

	Weight	Grade
A.1.2.2. Procedures to ensure compliance with the supplier standard on labour rights and working conditions	1.0%	A-
a. Supplier risk assessments: The company conducts supplier risk assessments. Details are available on the factors taken into account such as the supplier's sector, size and geographical location and the type of work performed.		
b. Supplier audits: Not applicable for small enterprises with less than 100 employees.		
c. Procedures in case of non-compliance: Not applicable for small enterprises with less than 100 employees.		
d. Facilitation of non-compliance reporting: Not applicable for small enterprises with less than 100 employees.		
e. Training of employees in purchasing departments: No or only very limited information is available on training of employees in purchasing departments on the company's supplier standard on labour rights and working conditions.		
Coverage: 100% of relevant operations.		
A.1.2.3. Social controversies relating to supplier activities	0.0%	x
Research did not reveal relevant controversies in recent years.		
A.2. Society and Product Responsibility	25.0%	B+
A.2.1. Society	6.3%	с
A.2.1.1. Human rights	3.1%	C-
A.2.1.1.1. Human rights policies and standards	1.6%	в
A.2.1.1.1.1. Policy on human rights	1.6%	в
a. Respect for internationally recognised human rights: The company is a member and/or adheres to the UN Global Compact. Principles 1 and 2 cover a commitment to respect internationally recognised human rights and avoid complicity in their violation.		
b. Security issues and conflict zones: Not applicable for companies which are not active in business segments that carry relevant human rights risks.		
Formality: The commitment to the international norm is not formal.		
Coverage: 100% of relevant activities.		
A.2.1.1.2. Human rights due diligence procedures	1.6%	D-
a. General procedures		
i. Human rights risk and impact assessment: No information is available on whether the company assesses its potential and actual impacts on human rights on a regular basis.		
ii. Human rights training: Not applicable for companies which are not active in business segments that carry relevant human rights risks.		
iii. Integration of stakeholders in human rights management: Not applicable for small enterprises with less than 100 employees.		
iv. Monitoring and auditing: Not applicable for small enterprises with less than 100 employees.		
v. Grievance and remedies: Not applicable for small enterprises with less than 100 employees.		
Coverage: The percentage of relevant activities covered is considered if sufficient content-related information is available to assess the indicator.		
A.2.1.1.3. Controversies relating to human rights	0.0%	x
Research did not reveal relevant controversies in recent years.		-
A.2.1.2. Community	0.0%	x
A.2.1.2.1. Community involvement	0.0%	x
a. Objectives of community activities: Not applicable for small enterprises with less than 100 employees.		~
b. Community involvement programmes: Not applicable for small enterprises with less than 100 employees.		

c. Monitoring and evaluation of community projects: Not applicable for small enterprises with less than 100 employees.

d. Disclosure of community spending: Not applicable for small enterprises with less than 100 employees.

	Wainht	Crede
A.2.1.3. Relations with governments and influence on public policy	Weight 0.0%	Grade X
A.2.1.3.1. Financial relations with governments	0.0%	x
A.2.1.3.1.1. Tax base erosion and profit shifting	0.0%	x
a. Transfer pricing: Not applicable for small enterprises with less than 100 employees.		
Coverage: Not applicable for small enterprises with less than 100 employees.		
b. Presence in jurisdictions enabling tax base erosion and profit shifting:		
i. Position on presence in jurisdictions enabling tax base erosion and profit shifting: Not applicable for small enterprises with less than 100 employees.		
Coverage: Not applicable for small enterprises with less than 100 employees.		
A.2.1.3.1.2. Payments to governments and economic activity	0.0%	x
A.2.1.3.1.2.1. Public disclosure of payments to government	0.0%	x
a. Payments by country: Not applicable for small enterprises with less than 100 employees.		
b. Types of payments: Not applicable for small enterprises with less than 100 employees.		
Coverage: Not applicable for small enterprises with less than 100 employees.		
A.2.1.3.1.2.2. Public disclosure of economic activity	0.0%	x
a. Employees by country: Not applicable for small enterprises with less than 100 employees.		
Coverage: Not applicable for small enterprises with less than 100 employees.		
b. Revenues by country: Not applicable for small enterprises with less than 100 employees.		
Coverage: Not applicable for small enterprises with less than 100 employees.		
A.2.1.3.1.3. Public disclosure of financial assistance received from governments	0.0%	x
a. Financial assistance by country: Not applicable for small enterprises with less than 100 employees.		
b. Types of financial assistance: Not applicable for small enterprises with less than 100 employees.		
Coverage: Not applicable for small enterprises with less than 100 employees.		
A.2.1.3.1.4. Controversies relating to financial relations with governments	0.0%	x
Not applicable for small enterprises with less than 100 employees.		
A.2.1.3.2. Political contributions	0.0%	x
a. Policy on political contributions: Not applicable for small enterprises with less than 100 employees.		
Formality: Not applicable for small enterprises with less than 100 employees.		
Coverage: Not applicable for small enterprises with less than 100 employees.		
b. Political contributions made: Not applicable for small enterprises with less than 100 employees.		
c. Public disclosure of political contributions and recipients: Not applicable for small enterprises with less than 100 employees.		
Coverage: Not applicable for small enterprises with less than 100 employees.		
A.2.1.3.3. Transparency on participation in public policy making and lobbying activities	0.0%	x
a. Lobbying expenditures: Not applicable for small enterprises with less than 100 employees.		
b. Channels used for lobbying purposes: Not applicable for small enterprises with less than 100 employees.		
c. Lobbying positions: Not applicable for small enterprises with less than 100 employees.		
A.2.1.4. Stakeholder dialogue	3.1%	C+
A.2.1.4.1. Sustainability reporting	3.1%	C+
a. Reporting topics: Reporting covers various relevant sustainability issues such as staff related topics, supply chain management, society, business ethics, customer and product responsibility, environmental management, or industry-specific environmental and social impacts in varying degrees of detail.		
b. Depending one little The second state of the second state in the little second in the second state of the little		

b. Reporting quality: The quality of the company's sustainability reporting in terms of balance, comparability, accuracy, timeliness and clarity is mediocre.

Assurance of reporting:		Weight	Grade
i. Level of assurance:			
Not applicable / no information / no assurance	V		
Limited assurance			
Partly limited, partly reasonable assurance			
Reasonable assurance			
ii. Assurance scope:			
Not applicable / no information / no assurance	~		
Some material respects			
Various material respects			
All material respects			

Coverage: 100% of operations.

Comment: Assurance of reporting is not applicable for small enterprises with less than 100 employees.

A2.21.5 Social impact of products and services A2.2.1.1. Social impacts of the product portfolio 11.3% B A2.2.1.1. Social impacts of the product portfolio 11.3% B 2019 Share of net sales (est.) Alleviating poverty: Contribution: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and			Weight	
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Instruction 2019 Share of net sales (est.) Share of net sales (est.) Alleviating poverty: 0% Contribution: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Contribution: no products or services with a direct and substantial impact 0% Contribution: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruction: no products or services with a direct and substantial impact 0% Obstruct	A.2.2.1. Social impact of products and services		11.3%	В
Products and services with an impact on the achievement of global social objectivesShare of net sales (est.)Alleviating poverty:0%Contribution: no products or services with a direct and substantial impact0%Obstruction: no products or services with a direct and substantial impact0%Combating hunger and malnutrition:0%Contribution: no products or services with a direct and substantial impact0%Obstruction: no products or services with a direct and substantial impact0%Obstruction: no products or services with a direct and substantial impact0%Obstruction: no products or services with a direct and substantial impact0%Obstruction: no products or services with a direct and substantial impact0%Obstruction: no products or services with a direct and substantial impact0%Obstruction: no products or services with a direct and substantial impact0%Obstruction: no products or services with a direct and substantial impact0%Obstruction: no products or services with a direct and substantial impact0%Obstruction: no products or services with a direct and substantial impact0%Obstruction: no products or services with a direct and substantial impact0%Obstruction: no products or services with a direct and substantial impact0%Obstruction: no products or services with a direct and substantial impact0%Obstruction: no products or services with a direct and substantial impact0%Obstruction: no products or services with a direct and substantial impact0%Safeguarding peace:0% <td< td=""><td>A.2.2.1.1. Social impacts of the product portfolio</td><td></td><td>11.3%</td><td>в</td></td<>	A.2.2.1.1. Social impacts of the product portfolio		11.3%	в
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A.2.2.1.2. Strategy shift towards a more socially beneficial product portfolio

0.0% x

Not applicable as the company does not exhibit a clear and substantial strategy to shift its portfolio towards socially (more) beneficial products and/or services.

				Weight	Grade
A.2.2.2. Social aspects along the value chain				7.5%	A+
A.2.2.2.1. Data protection and information security				7.5%	A+
A.2.2.2.1.1. Information security management system				7.5%	A+
A.2.2.2.1.1.1. Implementation of an information security management system				7.5%	A+
Relevant elements implemented by the company:	Yes	No	No information / Not applicable		
Risk assessments	V			_	
Structure and responsibilities				_	
Targets and objectives				_	
Training and awareness-raising	<u> </u>			_	
Physical and technical safeguards	<u> </u>			_	
Information security incident management	<u> </u>			_	
Audits	<u> </u>			_	
Coverage: 100% of relevant operations.					
A.2.2.2.1.1.2. Certification of the information security management system to an internation	onal standard			0.0%	x
Not applicable for small enterprises with less than 100 employees.					
A.2.2.2.1.1.3. Procedures to ensure information security in outsourced data processing				0.0%	x
a. Due diligence in selection processes: Not applicable as the company does not (or data processing services.	only to a mi	nor extent) ι	use third-party		
b. Contract requirements: Not applicable as the company does not (or only to a minor services.	extent) use t	hird-party da	ita processing		
c. Monitoring and review: Not applicable as the company does not (or only to a minor services.	extent) use t	hird-party da	ata processing		
Coverage: Not applicable as the company does not (or only to a minor extent) use third	-party data p	processing se	ervices.		
A.2.2.2.1.2. Controversies relating to data protection and information security				0.0%	x
Research did not reveal relevant controversies in recent years.					
A.2.2.2.2. Product safety				0.0%	x
A.2.2.2.1. Customer support and protection				0.0%	x
a. Customer training and counselling: Not applicable for companies without relevant pre-	oducts.				
Coverage: Not applicable for companies without relevant products.					
b. Monitoring of products during use phase: Not applicable for companies without relevant	ant product	S.			
Coverage: Not applicable for companies without relevant products.					
c. Crisis management system: Not applicable for companies that do not generate a sproducts.	significant s	ales volume	from relevant		
Coverage: Not applicable for companies that do not generate a significant sales volum	e from releva	int products.			
A.2.2.2.2. Controversies relating to product safety				0.0%	x
Not applicable for companies without relevant products.					
A.2.2.3. Good research, analysis and consulting practices				0.0%	x
A.2.2.3.1. Policy on good research, analysis and consulting practices					x
Not applicable for companies without relevant services.				0.0%	
Formality: Not applicable for companies without relevant services.					
Coverage: Not applicable for companies without relevant services.					
A.2.2.2.3.2. Measures to ensure good research, analysis and consulting practices				0.0%	х
Coverage: Not applicable for companies without relevant services.					

		Weight	Grade
Coverage: Not applicable for companies without relevant services.			
A.2.2.2.3.3. Controversies relating to good research, analysis and consulting practices		0.0%	x
Not applicable for companies without relevant services.			
A.2.2.2.4. Other major company-specific issues related to customer and product responsibility		0.0%	x
Not applicable as the company does not generate a significant sales volume through activities entailin customer and product responsibility issues than those already evaluated.	g other major		
A.2.2.5. Additional controversies relating to customer and product responsibility		0.0%	x
Research did not reveal relevant controversies in recent years.			
A.3. Corporate Governance and Business Ethics		10.0%	C-
A.3.1. Corporate governance		3.3%	D+
A.3.1.1. Independence of the board and its governance of sustainability		1.7%	с
A.3.1.1.1. Percentage of independent board members		0.6%	A+
	2019		
Percentage of independent board members	76.9%		
As at:	2019-12-31	-	
A.3.1.1.2. Independent board chair		0.6%	D-
The chair of the board (Pierre-Yves Loiseau) is not independent.			
As at: 2020-11-04			
A.3.1.1.3. Independent committees in charge of audit, remuneration, nomination, and sustainability		0.6%	D-
a. Audit committee:			
	2019		
Percentage of independent board members in the audit committee	50%	-	
As at:	2019-12-31		
b. Remuneration committee:			
	2019		
Percentage of independent board members in the remuneration committee	n/a	<u> </u>	
As at:	2019-12-31		
c. Nomination committee:			
	2019		
Percentage of independent board members in the nomination committee	n/a	-	
As at:	2019-12-31		
d. Sustainability committee:			
	2019		
Percentage of independent board members in the sustainability committee	0%	<u> </u>	
As at:	2019-12-31		
Comment: Committee members who are not on the board of directors are not included in the assessment.			
A.3.1.2. Shareholder democracy		0.0%	x
A.3.1.2.1. Voting rights		0.0%	x
a. Voting rights for common shares: Not applicable for non-listed companies.			

a. Voting rights for common shares: Not applicable for non-listed companies.

b. Restrictions on voting rights: Not applicable for non-listed companies.				Weight	Grade
A.3.1.2.2. Size of shareholding necessary to introduce a new resolution					
Not applicable for non-listed companies.				0.0%	x
A.3.1.2.3. Facilitation of shareholder participation				0.0%	
Measures to facilitate shareholder participation include:				0.0%	x
Measures to facilitate shareholder participation include.	Yes	No	No information / Not applicable		
Voting on proxy resolutions via internet or phone			~	_	
Live broadcast of all parts of the AGM			~	_	
Access to company appointed proxies during the AGM			>	-	
Comment: Not applicable for non-listed companies.					
A.3.1.3. Remuneration of members of the executive management team				1.7%	D-
A.3.1.3.1. Public disclosure of compensation schemes for members of the executive man	agement team	ı		0.6%	D+
Compensation is only publicly disclosed for members of the executive managem individual basis. No information is available on the contribution of fixed amounts, va and long-term incentive components.					
A.3.1.3.2. Integration of sustainability performance objectives into the variable remunerat management team	ion of membe	ers of the exec	cutive	1.1%	D-
No information is available on whether (or to what extent) relevant sustainability per the variable remuneration of members of the executive management team.	formance obj	jectives are ir	ntegrated into		
A.3.1.3.3. Public disclosure of CEO to employee compensation ratio				0.0%	x
Not applicable for small enterprises with less than 100 employees.					
Ratio:			2020		
CEO compensation			n/a		
Median employee compensation			n/a	•	
Coverage: Not applicable for small enterprises with less than 100 employees.					
A.3.2. Business ethics				6.7%	C-
A.3.2.1. Code of business ethics				2.2%	C-
a. Corruption: The company commitments refer in detail to the prohibition of corruptio available on the prohibition of facilitation payments.	n. No or only	very limited i	nformation is		
b. Antitrust violations: No or only very limited information is available on company compractices such as cartels and abuse of dominant market power.	mmitments p	rohibiting an	ti-competitive		
c. Insider dealings: No or only very limited information is available on company regarding insider dealings.	commitment	s that set o	ut clear rules		
d. Gifts, favours and entertainment: The company commitments set out rules regarding they do not include moderate maximum amounts.	ng gifts, favo	urs and ente	rtainment but		
e. Conflicts of interest: The company commitments refer to dealing with (potential) con	nflicts of inter	rest in genera	l terms.		
f. Validity of financial information: No or only very limited information is available financial information to be accurate, valid, reliable, timely, relevant and complete.	e on compan	ıy commitme	ents requiring		
Formality: (Almost) all commitments are formal.					
Coverage: 100% of relevant operations.					
A.3.2.2. Compliance procedures				4.4%	C-
a. Business ethics awareness: No or only very limited information is available on written confirmation of employees that they have read and understood the code.	awareness-ra	aising measu	res including		

S.A. de Gestion de Stocks de Sécurité

Weight Grade

b. Compliance training: The company conducts compliance training on relevant aspects of business ethics. Details (e.g. on frequency and methods) are not available and/or not all relevant aspects are covered.

c. Compliance risk assessments and audits: Not applicable for small enterprises with less than 100 employees.

d. Third party anti-corruption due diligence: No information is available on whether the company conducts due diligence on third parties it works with (e.g. agents, consultants, advisors, joint venture partners), including regular screenings, risk assessments, compliance health checks, identification of red flags, structured approval processes and documentation, as well as checks on necessity, proper retention, expertise, integrity and method of payment.

e. Facilitation of non-compliance reporting: Confidential reporting channels are provided for employees. No information is available on whether the reporting channels are anonymous.

f. Whistleblower protection: There is a statement on non-retaliation against whistleblowers. No or only very limited information is available on procedures to ensure protection of whistleblowers' employment status as well as protection of whistleblowers from harassment in the workplace.

Coverage: 100% of relevant operations.

A.3.2.3. Controversies relating to business ethics

Research did not reveal relevant controversies in recent years.

0.0% x

S.A. de Gestion de Stocks de Sécurité

					Weight	Gr
3. Environmental Rating					50.0%	C-
3.1. Environmental Management					16.7%	C+
3.1.1. Environmental management system					4.8%	Α
3.1.1.1. Implementation of an environmental management system					4.8%	A
Relevant elements implemented by the company:		Yes	No	No information / Not applicable		
Formal environmental management policy		~			_	
Structure and responsibilities		V			_	
Environmental programmes		~			-	
Targets and objectives		~			_	
Environmental training and awareness		~			-	
Data compilation system		V			_	
Environmental audits		V			_	
Coverage: More than 50% of operations.						
3.1.1.2. Certification of the environmental management system to an intern	ational stand	ard			0.0%	x
Not applicable for small enterprises with less than 100 employees.						
3.1.2. Energy management					0.0%	x
3.1.2.1. Implementation of an energy management system (EnMS)						
······································				No	0.0%	х
Relevant elements implemented by the company:	Yes	Part of ISO 14001	No	information / Not applicable		
Energy policy						
Structure and responsibilities				×	-	
Action plans				~	-	
Targets and objectives				V	-	
Training and awareness				V	-	
Data compilation system				V	-	
Audits				✓	-	
Coverage: Not applicable for small enterprises with less than 100 emplo	vees.				-	
3.1.2.2. Certification of the energy management system to an international	-				0.0%	
Not applicable for small enterprises with less than 100 employees.					0.0%	x
3.1.2.3. Energy use reduction targets						
Not applicable for small enterprises with less than 100 employees.					0.0%	х
Target specification	Unit	Base year	Target year	Reduction from base year		
n/a	n/a	n/a	n/a	n/a	-	
17.4			n/a	n/a		
n/a	n/a	n/a	II/ d	11/ d	-	

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1.2.4. Energy use by source		Weight 0.0%	
	2020	0.0%	x
Renewable energy sources	0%		
Natural gas	0%		
Unclear	100%		
Coverage: Not applicable for small enterprises with less than 100 employees.		_	
Comment: Not applicable for small enterprises with less than 100 employees.			
1.3. Climate change strategy		7.1%	D-
1.3.1. Position on climate change		0.0%	x
Not applicable for small enterprises with less than 100 employees.			
Coverage: Not applicable for small enterprises with less than 100 employees.			
1.3.2. Greenhouse gas emission inventories		7.1%	D-
a. Scopes covered by inventories: No information is available on whether the company compiles greenhouse inventories which include direct emissions (scope 1), indirect emissions from purchased energy (scope 2) as relevant emissions in the corporate value chain (scope 3).			
b. Greenhouse gases included: No information is available on whether the company compiles greenhouse inventories.	gas emission		
c. Disclosure of calculation method: No information is available on whether the company compiles greenhouse inventories.	gas emission		
d. External verification:			
i. Scope of verification:			
Not applicable / no information	~		
Not verified			
Less than 20% of relevant emissions verified			
More than 20% of relevant emissions verified			
More than 80% of relevant emissions verified			
ii. Level of assurance:		-	
Not applicable / no information	~		

	Ē
No assurance	
Limited assurance	
Partly limited, partly reasonable	
Reasonable assurance	

Coverage: The percentage of operations covered is considered if sufficient content-related information is available to assess the indicator.

Comment: External verification is not applicable for small and medium sized enterprises with less than 100 employees.

B.1.3.3. Greenhouse gas emission reduction targets and action plans

a. Greenhouse gas emission reduction targets: Not applicable for small enterprises with less than 100 employees.

Reference	Target specification	Unit	Base year	Target year	Reduction from base year	Scopes
n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a

0.0% x

S.A. de Gestion de Stocks de Sécurité

	Weight	Grade
Coverage: Not applicable for small enterprises with less than 100 employees.		
b. Action plans to achieve reduction targets: Not applicable for small enterprises with less than 100 employees.		
Coverage: Not applicable for small enterprises with less than 100 employees.		
B.1.3.4. Disclosure of climate change risks and mitigation strategy	0.0%	x
a. Exposure to climate change risks: Not applicable for small enterprises with less than 100 employees.		
b. Mitigation/adaptation strategies: Not applicable for small enterprises with less than 100 employees.		
B.1.3.5. Controversies relating to climate change	0.0%	x
Research did not reveal relevant controversies in recent years.		
B.1.4. Environmental management in the supply chain	4.8%	A-
B.1.4.1. Environmental supplier standard	1.6%	C-
a. Content of environmental supplier standard:		
i. Environmental management system: The supplier standard refers to the implementation of single elements environmental management (e.g. environmental awareness, environmental initiatives/programmes).	of	
ii. Resource efficiency: No or only very limited information is available on a supplier standard including specific resourefficiency performance requirements.	lrce	
b. Bindingness of environmental supplier standard: The wording of the supplier standard is binding. The standard has to signed by suppliers.	o be	
c. Inclusion of extended supply chain: It remains unclear whether suppliers are required to extend the standard further do their supply chain.	own	
Coverage: 100% of suppliers.		
B.1.4.2. Procedures to ensure compliance with the environmental supplier standard	3.2%	A+
a. Assessment of environmental risks in the supply chain: The company conducts risk assessments with regard to		

a. Assessment of environmental risks in the supply chain: The company conducts risk assessments with regard to the environmental performance of suppliers. Details are available on the factors taken into account such as the supplier's sector, size and geographical location and the type of work performed.

b. Environmental supplier audits: Not applicable for small enterprises with less than 100 employees.

c. Procedures in case of environmental non-compliance: Not applicable for small enterprises with less than 100 employees.

Coverage: 100% of relevant operations.

		Weight	Grad
.2. Products and Services		33.3%	D+
2.1. Environmental impact of products and services		33.3%	D+
2.1.1. Environmental impacts of the product portfolio		33.3%	D+
	2019		
Products and services with an impact on the achievement of global environmental objectives	Share of net sales (est.)		
Achieving sustainable agriculture and forestry:			
Contribution: no products or services with a direct and substantial impact	0%	_	
Obstruction: no products or services with a direct and substantial impact	0%		
Conserving water:			
Contribution: no products or services with a direct and substantial impact	0%		
Obstruction: no products or services with a direct and substantial impact	0%		
Contributing to sustainable energy use:		-	
Contribution: no products or services with a direct and substantial impact	0%		
Obstruction: oil storage and petroleum products	98.8%	_	
Promoting sustainable buildings:		-	
Contribution: no products or services with a direct and substantial impact	0%		
Obstruction: no products or services with a direct and substantial impact	0%	_	
Optimising material use:		-	
Contribution: no products or services with a direct and substantial impact	0%		
Obstruction: no products or services with a direct and substantial impact	0%	_	
Mitigating climate change:		-	
Contribution: no products or services with a direct and substantial impact	0%		
Obstruction: oil storage and petroleum products	98.8%	-	
Preserving marine ecosystems:		-	
Contribution: no products or services with a direct and substantial impact	0%		
Obstruction: no products or services with a direct and substantial impact	0%	_	
Preserving terrestrial ecosystems:		-	
Contribution: no products or services with a direct and substantial impact	0%		
Obstruction: no products or services with a direct and substantial impact	0%	-	
Other (Environmental):		_	
Contribution: no products or services with a direct and substantial impact	0%		
Obstruction: no products or services with a direct and substantial impact	0%	-	

B.2.1.2. Strategy shift towards a more environmentally beneficial product portfolio

0.0% x

Not applicable as the company does not exhibit a clear and substantial strategy to shift its portfolio towards environmentally (more) beneficial products and/or services.

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B.2.2. Environmental aspects along the value chain	Weight 0.0%	Grade x
B.2.2.1. Energy efficiency of products	0.0%	x
B.2.2.1.1. Strategy to optimise energy efficiency of products	0.0%	x
a. Company position: Not applicable for companies without relevant products.		
Coverage: Not applicable for companies without relevant products.		
b. Quantitative targets: Not applicable for companies without relevant products.		
c. Measures and reporting on progress: Not applicable for companies without relevant products.		
Coverage: Not applicable for companies without relevant products.		
B.2.2.2. Energy efficiency and renewable energy use in data centres	0.0%	x
B.2.2.2.1. Strategy on energy efficiency and renewable energy use in data centres	0.0%	x
a. Strategy to increase the energy efficiency and renewable energy use in owned data centres: Not applicable as the company does not use data centres on a large scale.		
Coverage: Not applicable as the company does not use data centres on a large scale.		
b. Procedures to ensure energy efficiency and renewable energy use in third-party operated data centres: Not applicable as the company does not (or only to a minor extent) use third-party data processing services.		
Coverage: Not applicable as the company does not (or only to a minor extent) use third-party data processing services.		
B.2.2.2.2. Power usage effectiveness	0.0%	x
Not applicable as the company does not use data centres on a large scale.		
Power usage effectiveness (PUE)		
n/a n/a n/a n/a n/a 2016 2017 2018 2019 2020		
*Power usage effectiveness (PUE)		
Coverage: Not applicable as the company does not use data centres on a large scale.		
B.2.2.3. Biodiversity and protected areas	0.0%	
B.2.2.3.1. Protected areas	0.0%	x
a. Policy on protected areas: Not applicable for companies whose business activities do not carry significant biodiversity risks and impacts.	0.0%	x
Formality: Not applicable for companies whose business activities do not carry significant biodiversity risks and impacts.		
Coverage: Not applicable for companies whose business activities do not carry significant biodiversity risks and impacts.		
b. Activities in protected areas: Not applicable for companies whose business activities do not carry significant biodiversity risks and impacts.		
c. Public disclosure of projects located in protected areas: Not applicable for companies whose business activities do not carry significant biodiversity risks and impacts.		
Coverage: Not applicable for companies whose business activities do not carry significant biodiversity risks and impacts.		
B.2.2.3.2. Biodiversity management	0.0%	x
a. Risk and impact assessments: Not applicable for companies whose business activities do not carry significant biodiversity risks and impacts.	-	

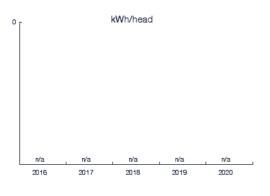
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	Weight	Grade
b. Consultation with biodiversity experts: Not applicable for companies whose business activities do not carry significant biodiversity risks and impacts.		
c. Targets and objectives: Not applicable for companies whose business activities do not carry significant biodiversity risks and impacts.		
d. Mitigation measures: Not applicable for companies whose business activities do not carry significant biodiversity risks and impacts.		
e. Monitoring and evaluation: Not applicable for companies whose business activities do not carry significant biodiversity risks and impacts.		
Coverage: Not applicable for companies whose business activities do not carry significant biodiversity risks and impacts.		
B.2.2.3.3. Controversies relating to biodiversity and protected areas	0.0%	x
Not applicable for companies whose business activities do not carry significant risks to and impacts on protected areas.		
B.2.2.4. Other major company-specific issues related to the integration of environmental considerations into products and services	° 0.0%	x
Not applicable as the company does not generate a significant sales volume through activities entailing other major environmental issues than those already evaluated.		
B.2.2.5. Controversies relating to environmental issues	0.0%	x
Research did not reveal relevant controversies in recent years.		
B.3. Eco-efficiency	0.0%	x
B.3.1. Energy efficiency	0.0%	x
B.3.1.1. Energy intensity	0.0%	x
Not applicable for small enterprises with less than 100 employees.		

·····

	Unit	2016	2017	2018	2019	2020
Energy use	GWh	n/a	n/a	n/a	n/a	n/a
Employees	head	n/a	n/a	n/a	n/a	n/a
Energy use per employee	kWh/head	n/a	n/a	n/a	n/a	n/a



Coverage: Not applicable for small enterprises with less than 100 employees.

B.3.2. Carbon intensity

B.3.2.1. Greenhouse gas emission intensity

Not applicable for small enterprises with less than 100 employees.

	Unit	2016	2017	2018	2019	2020
GHG emissions	t	n/a	n/a	n/a	n/a	n/a
Employees	head	n/a	n/a	n/a	n/a	n/a
GHG emissions per employee	t/head	n/a	n/a	n/a	n/a	n/a

0.0%

0.0%

х

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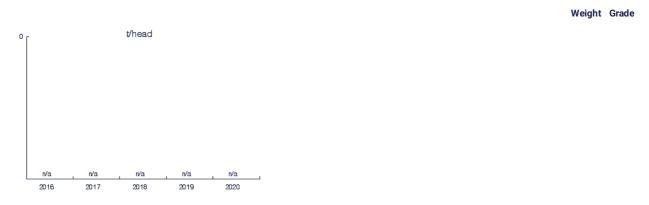
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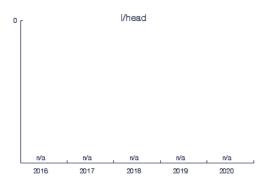
Coverage: Not applicable for small enterprises with less than 100 employees.

B.3.3. Water efficiency

B.3.3.1. Freshwater use intensity

Not applicable for small enterprises with less than 100 employees.

	Unit	2016	2017	2018	2019	2020
Freshwater use	m3	n/a	n/a	n/a	n/a	n/a
Employees	head	n/a	n/a	n/a	n/a	n/a
Freshwater use per employee	l/head	n/a	n/a	n/a	n/a	n/a



Coverage: Not applicable for small enterprises with less than 100 employees.

B.3.4. Waste intensity

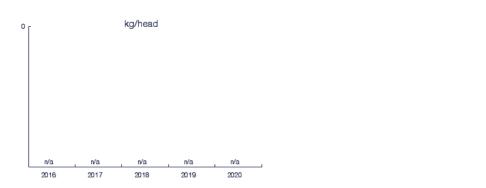
B.3.4.1. Total waste intensity

Not applicable for small enterprises with less than 100 employees.

	Unit	2016	2017	2018	2019	2020
Total waste	t	n/a	n/a	n/a	n/a	n/a
Employees	head	n/a	n/a	n/a	n/a	n/a
Total waste per employee	kg/head	n/a	n/a	n/a	n/a	n/a

Weight Grade

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Coverage: Not applicable for small enterprises with less than 100 employees.

ESG Corporate Rating / Last Modification: 2020-11-12

Annex

Information Sources – Company Sources

Publicly available company documentation, such as annual reports, social and environmental reports and sustainability reports, as well as company web pages. In addition, internal documents or other company information (e.g. obtained through interviews with company representatives), if provided.

Information Sources - External Sources (examples only)

Amnesty International Institute for Global Labour and Human Rights Asahi Shimbun International Chamber of Commerce (ICC) BBC International Labor Organization (ILO) Bloomberg International Rivers Business & Human Rights Resource Centre International Trade Union Confederation (ITUC) **CDP** Responses Organisation for Economic Co-operation and Development (OECD) Centre for Research on Multinational Corporations (SOMO) Oxfam **Responsible Investor** China Labour Watch Competition Authorities (e.g. U.S. Federal Trade Commission, UK Reuters Competition and Markets Authority) S&P Capital IQ Taipei Times CorpWatch Council of American Survey Research Organization (CASRO) The Economist Electoral Commissions (e.g. U.S. Federal Election Commission, UK The Guardian Electoral Commission) The Washington Post Environmental Agencies (e.g. U.S. Environmental Protection Agency, Transparency International European Environment Agency) U.S. Department of Justice European Restructuring Monitor U.S. Equal Employment Opportunity Commission European Society for Opinion and Market Research (ESOMAR) U.S. Securities and Exchanges Commission European Union institutions (e.g. European Commission, European **UN Global Compact** Parliament) United Nations Environment Programme Fair Labor Association Wall Street Journal **Financial Times** World Health Organization World Wildlife Fund (WWF) Freedom House Friends of the Earth

Participation in Rating Process

The rating report was prepared based on publicly available company documentation and information from external sources such as NGOs, authorities, trade unions and the media. It was subsequently submitted to the company for consideration and feedback. The company actively participated in the rating process and provided additional information.

Contact ISS ESG

Greenpeace Handelsblatt Human Rights Watch IndustriALL Global Union

Sector Specialist Birke Nguyen

For questions, visit the ISS Help Center.

Contributing Analyst Anh Nguyen

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