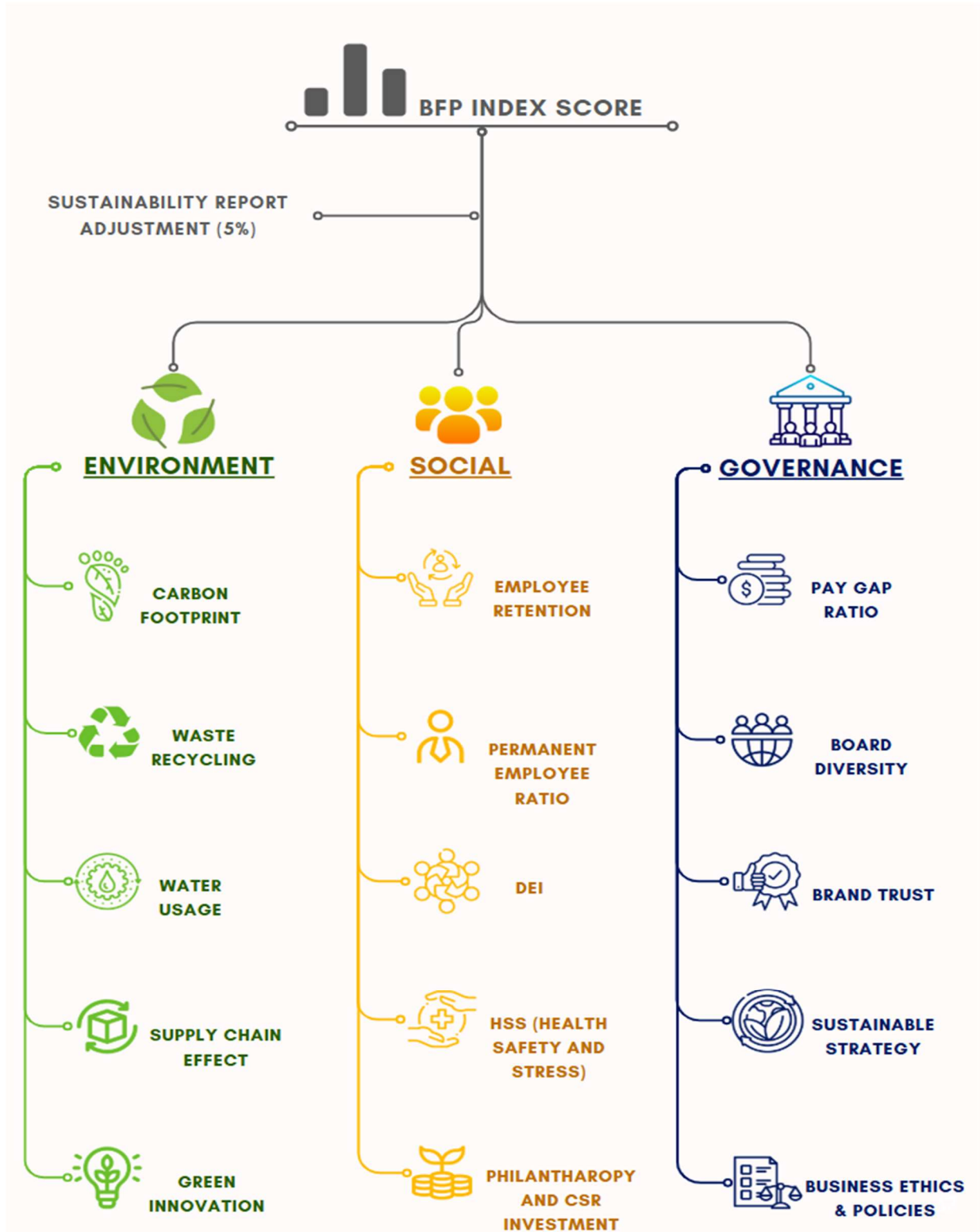




Business and Finance People ESG Index



Exclusive Summary of how BFP ESG Index works:

BFP ESG Index categorizes companies through their ESG scoring where the highest score of 10 indicates the best score a company can score through their ESG work and the lowest score of 0 indicates the least a company can score. ESG Index final score is the accumulative score which has been derived through the scores of Environment, Social and Governance attributes of the organization all scoring from 0 to 10. The final score of Environment, Social and Governance attributes are derived by having the cumulative scores of 5 sub-attributes under them which are also scored from 0 to 10 range.

After having the cumulative scoring of Environment, Social and Governance attributes, the final score has been adjusted by 5% adjustment incremental score depending upon whether an organization is presenting its Sustainability/ESG/Impact/CSR report in last 5 years. 5% score increment will be provided to that organization who is deriving and showcasing the asked report since last 5 years and increment percentage gradually reduces to zero if organization comes up with the very first report of present calendar year.

Summary of the highlights 15 sub-attributes:

1. **Organizational Carbon Footprint:** Scope 1 and Scope 2 emissions accountability are must; however, Scope 3 emissions data deriving is voluntary in initial stage.
2. **Waste Recycling:** Inclusive of all kind of electronic, chemical, food waste etc. Reduce, Recycle and Reuse all comes in this category leading to zero waste.
3. **Water Usability:** Water usability and recycling leading to zero water waste.
4. **Supply chain effect:** Supplier environmental assessment and procurement policies.
5. **Green Innovation and Adaptability:** Organizational research and commercialization activities leading to climate adaption, resilience and mitigation.
6. **Retention Rate:** Employees retaining per year while trying to achieve the magic figure of 90%.
7. **Permanent Employees Ratio:** Emphasis to cutting down contingent work force by offering permanent employment opportunities leading to golden digit of 70%.
8. **DEI:** Diversity Equity and Inclusion with common emphasis on vulnerable members of society having at least women representation of 30%, 3% representation of under-representative vulnerable community and at least 80% representation of local community.
9. **HSS (Health, Safety and Stress):** Incident rates and proper safer environment alongside stress check of employees. Health and safety weightage is 70% and employee stress ratio weightage is 30%.
10. **Philanthropy and CSR investment:** Emphasis on well-being of outer community. 10% organizational revenue quantifies this attribute.
11. **Pay Gap Ratio:** 20:1 Income Difference ratio methodology applied.
12. **Diversified Board:** 30% of board member's representation should be diverse, outside one family tree while maintaining DEI.
13. **Brand trust:** Any misrepresentation of brand, alleged fraud, negative social media campaign, harassment issues, pollution infliction etc. that effects brand image will impede brand trust.
14. **Sustainability Strategy:** Sustainability relative organizational strategy and target planning covering CXOs representations. Inclusive of CSO (Chief Sustainability Officer) or Director Sustainability representation within board decision makings. Half of this attributes contributes towards the target organization derived for its future sustainability goals.
15. **Business Ethics and Policies:** Relevant policies to protect management, employees, contract workers, third party contract worker's rights and benefits.

About Business and Finance People:

Business and Finance People motto is **Sustainability-Energy-Business**. By applying sustainability on our organizations with the help of sustainable energy impact we can create a better business opportunity for our organizations.

Business and Finance People help organizations making positive impact on ESG scoring and further provide ESG materiality services and assessment as well as Sustainability reporting requirements through our Sustainability reporting services.