



SASB Industry Working Groups: *Due Process Report*

Healthcare
Q4 2012

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INTRODUCTION

SASB's mission is to develop and disseminate industry-specific accounting standards for material sustainability issues for use by U.S. publicly-listed corporations and their investors, such that sustainability performance can be evaluated alongside financial performance. SASB standards will identify, prioritize and describe material non-financial risks and opportunities and provide decision-useful information for the benefit of companies, investors and the public.

SASB was accredited by the American National Standards Institute (ANSI) as a national standard developer in December, 2012, and follows ANSI best practices for standards development, summarized below:

- Consensus on a proposed standard by a group or "consensus body" that includes representatives from materially affected and interested parties
- Broad-based public review and comment on draft standards
- Consideration of and response to comments submitted by voting members of the relevant consensus body and by public review commenters
- Incorporation of approved changes into a draft standard
- The right to appeal by any participant that believes that due process principles were not sufficiently respected during the standards development in accordance with the ANSI-accredited procedures of the standards developer¹

SASB'S INDUSTRY WORKING GROUP OVERVIEW

SASB Industry Working Groups (IWGs) play a critical role in helping achieve SASB's mission. IWG members are industry experts with at least 5-years of experience in the industry for which they are reviewing SASB Standards. They are recruited across the following interest groups: reporting entities (corporations), market participants (investors and analysts) and, public interest/intermediaries (NGOs, academics, government officials, NGOs, etc.). IWGs convene to review SASB's evidence-based research of Environmental, Social and Governance (ESG) factors that are determined to be material for their industry and related key performance indicators (KPIs). IWGs provide important feedback on these KPIs, providing additional evidence of financial impact and/or evidence of interest, as well as commenting on SASB's forward looking adjustments on material issues.

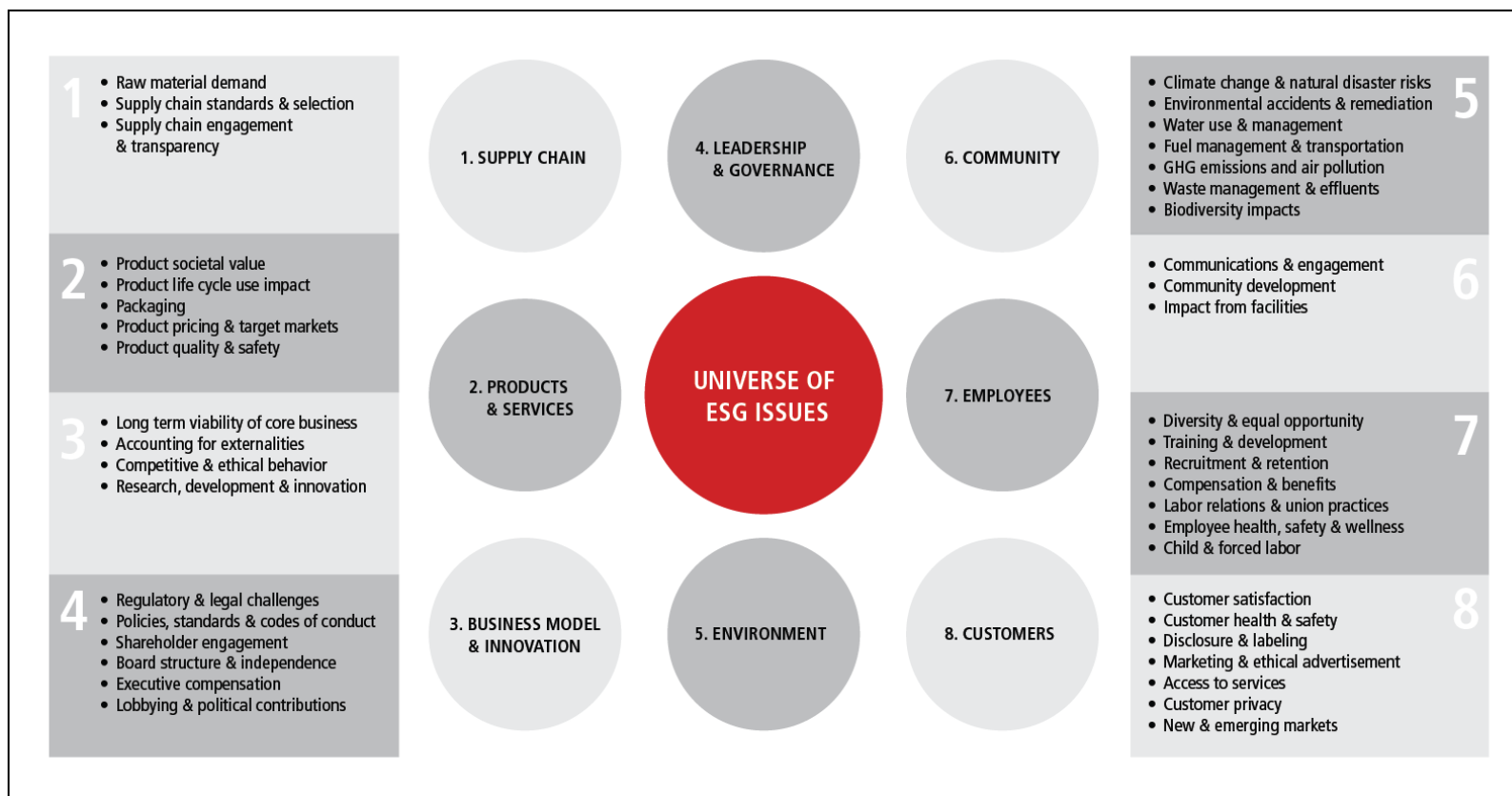
Objective & Approach

SASB Standards refine the set of ESG issues (shown in Exhibit A) into a minimum set of ESG issues that are material to each industry through evidence-based research focused on evidence of financial impact and evidence of interest. Simply stated, SASB

¹http://www.ansi.org/standards_activities/domestic_programs/overview.aspx?menuid=3

IWG objectives are to solicit technical feedback on Sustainability Accounting Standards from interest groups that will be affected by the Standards.

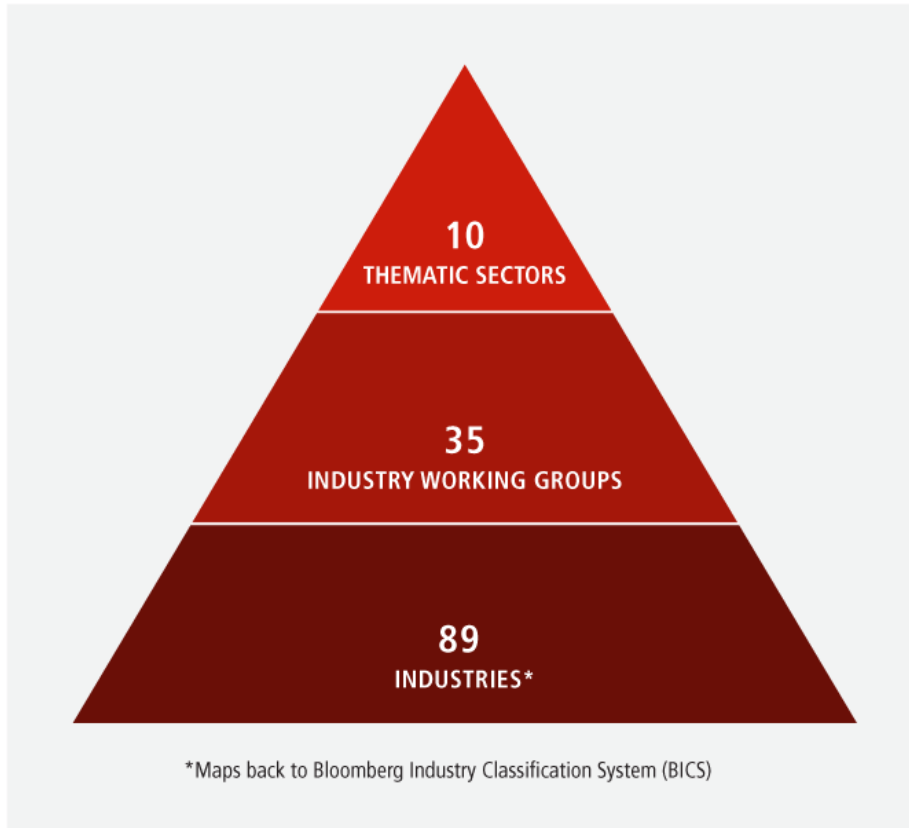
Exhibit A – Universe of ESG Issues Researched by SASB for Materiality



SASB’s industry expert review through its IWGs helps ensure that draft Sustainability Accounting Standards address issues that are truly material to each industry, resulting in KPIs that are: applicable; auditable; complete; cost-effective; directional useful, and; relevant. In other words, SASB Standards are *decision-useful to investors and market participants*.

Thematic Sectors and Industry Working Group Recruiting

SASB categorizes industries into thematic sectors and industry working groups based on their resource intensity as well as their sustainability innovation potential. The system by which SASB groups industries into thematic sectors and IWGs is known as SASB's Sustainable Industry Classification System™ (SICS™). SICS™ ties back to standard classification systems, such as Bloomberg's Industry Classification and Global Industry Classification Systems, so users don't have to learn another system.



Following ANSI's principles of openness, balance, lack of dominance, coordination, harmonization, and a consideration of all views and objections, SASB convenes working groups comprised of industry experts to review the material ESG issues and related Sustainability Standards drafted by SASB's research team.

OPEN ENROLLMENT

Enrollment in IWGs is open to all qualified

participants; industry experts register to join IWGs via [SASB's online registration form](#).

Applicants' suitability for IWGs are screened by SASB's Stakeholder Engagement Team (SET) to ensure that they have significant experience and expertise in their fields and are actively involved in US capital markets. SET also monitors enrollment in IWGs to ensure that participation is balanced across the following three interest groups:

1. Corporations (reporting entities)
2. Market Participants (investors and analysts)
3. Public Interest/Intermediaries (NGOs, academics, government officials, NGOs, others not included in groups 1 and 2 above.)

ACTIVE OUTREACH

SASB also conducts active outreach to recruit IWG participants via a variety of channels to ensure that interest groups are balanced across all industries in the thematic sector covered each quarter.

TARGETED OUTREACH – PHASE I

IWG recruiting begins with broad outreach across a variety of channels roughly two-months prior to the kick-off of each working group. Ads are placed through SASB media partners (including Bloomberg, Responsible Investor, and Greenbiz), as well as through channels relevant to the industries being covered that quarter.

Referrals are by far the best source for recruiting IWG members. During Phase I of targeted outreach, SET leverages SASB's Board of Directors, Advisory Council, and subscribers to SASB's newsletter through an email blast requesting referrals to industry experts in upcoming IWGs.

SET also reaches out to professionals in the top five² publicly-traded companies in each of the industries covered in the sector (as well as analysts covering these companies). (See Appendix I for a list of companies targeted in Phase I outreach for the Healthcare IWGs).

When referrals are not available, contact information is obtained through publicly-available channels such as LinkedIn and Google searches. SASB also subscribes to Data.com, through which SET acquires contact information for potential IWG participants.

TARGETED OUTREACH – PHASE II

As registrants begin to populate SASB IWGs, more narrowly-focused outreach becomes necessary. This targeted approach focuses on areas in which open enrollment and Phase I Outreach results are "thin" and vulnerable to imbalance.

Targeted outreach to attract participants in specific industry AND interest group levels involves: a second approach to Board and Advisory Council members seeking referrals in the specified areas of need; highly targeted media outreach; LinkedIn, industry/trade association outreach; seeking referrals from IWG registrants.

OUTREACH AND ADVERTISING CHANNELS

Edelman will become SASB's agency of record in January 2013. Development of outreach strategy, tactics and channels, with an emphasis on sectors SASB will be covering in 2013 will be among Edelman's top priorities for Q113.

²Company size is determined by revenue; this list is compiled by SASB's research team. Beginning with the Financial Services sector, Phase I outreach will target the top **ten** companies by industry.

SASB's media partners in 2012 were Responsible Industries (RI), Sustainable Industries (SI) and Greenbiz. Although not an official media partner, Bloomberg Sustainability has been a tremendous media resource for SASB. These media partners helped publicize IWG recruiting for Healthcare, in addition to providing coverage of general developments at SASB from time to time.

IWG Process, Tools and Materials

IWG participants provide vital feedback on proposed SASB Standards during a one-month period of structured engagement. During this time, IWG participants review SASB Industry Briefs and the SASB Materiality Map™ for their industry and are encouraged to contribute evidence supporting or refuting the financial impact of and/or interest in material issues and related KPIs drafted by SASB.

IWGs commence with introductory webinars through which IWG participants become familiar with SASB and the IWG work flow (shown in Exhibit B). Participants are provided with the following tools and materials through which to conduct their work:

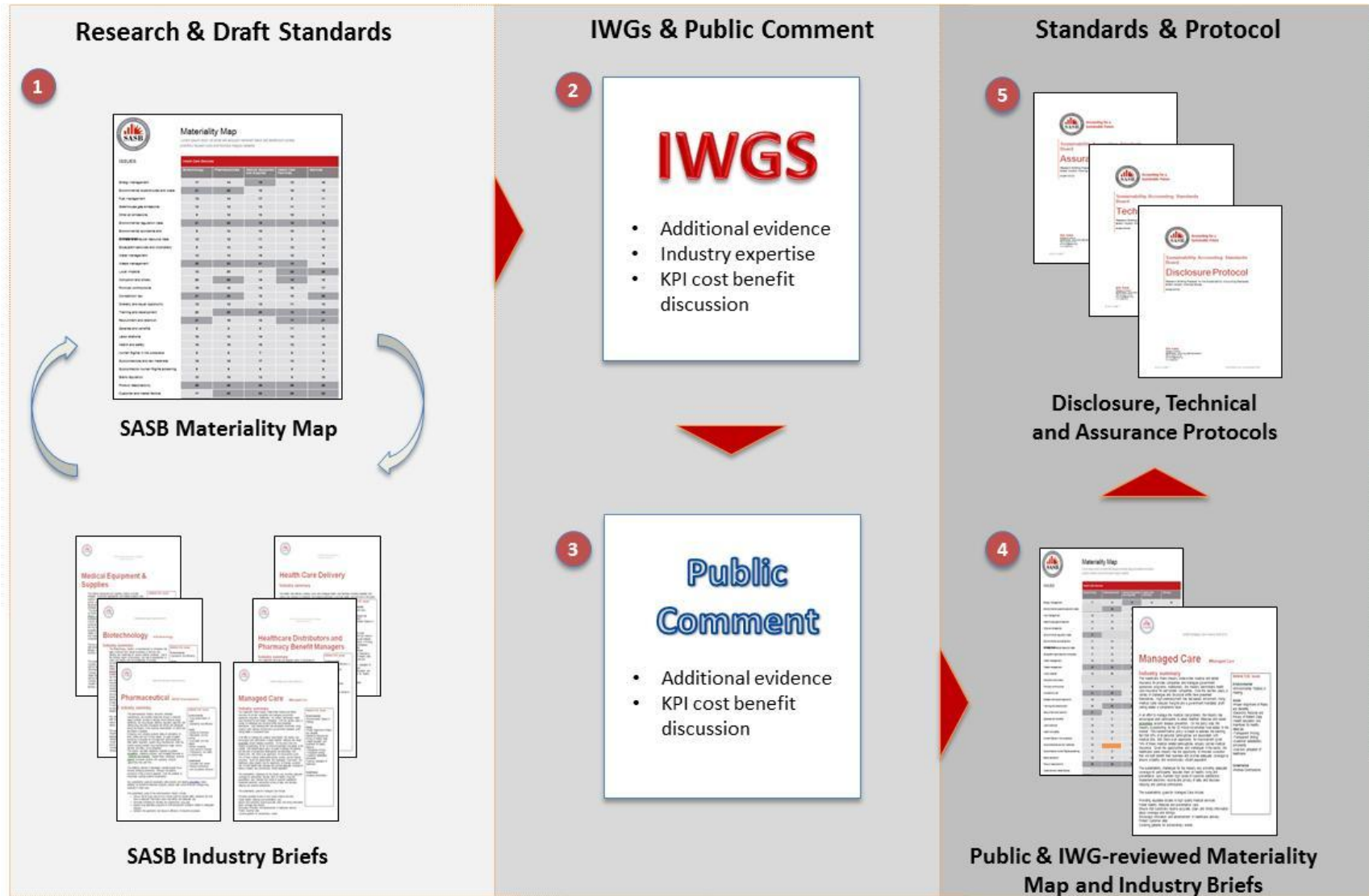
- A SASB Industry Brief for their industry³
- SASB's Materiality Map™ for their industry
- Access to Podio, an online platform through which industry experts: receive material from SASB; are able to share evidence related to issues material to their industry; can communicate through an open forum with other group members, and; can communicate directly with other group members and SASB
- An electronic survey designed to capture detailed feedback on SASB Standards

Minimum levels of participation in SASB's IWGs require that participants 1) read the SASB Industry Brief and suggested KPIs for the industry in which they are enrolled and, 2) complete the online survey providing feedback on the Brief and KPIs. Participation in online discussions via IWG fora and attendance of webinars and follow up conferences is optional.

Survey results, as well as comments made via Podio and through email are compiled and submitted to SASB'S research team for review for consideration as the Standards are finalized. All IWG communication with SASB is retained by SASB to document the Standards development process. IWG members may also suggest other issues for which they have evidence of materiality of issues they believe should be included in SASB's Standards.

³ IWG participants have access to all SASB Research Briefs and Materiality Maps for their sector but are invited only to complete surveys relevant to their industry.

Exhibit B – SASB’s Work Flow, One Sector per Quarter



Healthcare IWGs – SASB’s Inaugural Working Groups

SASB’s inaugural industry working groups (IWGs) covering the healthcare sector were convened for a period of structured engagement from November 1st through December 7th, 2013⁴. The groups were structured as follows:

Health Care IWGs	Industries
Biotech & Pharma	Biotechnology
	Pharmaceuticals
Medical Technology	Medical Equipment & Supplies
Health Care Delivery	Health Care Delivery
	Health Care Distributors and Pharmacy Benefit Managers
	Managed Care

HEALTHCARE IWG COMPOSITION

RECRUITING – PLANNED VS. ACTUAL

Recruiting for Healthcare IWGs pre-dated SASB’s official launch; as such, recruiting for these groups was challenging. With this in mind, SASB set modest goals for recruiting IWG participants for the healthcare sector, and aimed to recruit five experts per interest group per industry, for a total of 90 respondents⁵.

In total, 127 participants enrolled in SASB’s Healthcare IWGs. Exhibit C shows SASB’s planned vs. actual IWG recruiting results by industry and interest group.

⁴ Periods of Structured Engagement for SASB Industry Working Groups generally span a 1-month period. Healthcare IWGs were extended by one week to accommodate participants affected by Hurricane Sandy, the November election and technical issues associated with Podio and FluidSurveys, the platform through which their feedback was captured.

⁵ Targets for minimum participation levels for SASB’s upcoming Financial Sector IWGs is set at 12 experts per interest group per industry, for a minimum of 288 participants for the sector overall.

Exhibit C – Healthcare IWG Recruiting – Planned vs. Actual

Planned Healthcare IWG Recruiting Targets					Actual Healthcare IWG Recruits				
	Market Participants	Corporations	Public Interest/ Intermediaries	Totals		Market Participants	Corporations	Public Interest/ Intermediaries	Totals
Pharma	5	5	5	15	Pharma	12	6	12	30
Biotech	5	5	5	15	Biotech	7	3	7	17
Total Biotech & Pharma IWG	10	10	10	30	Total Biotech & Pharma IWG	19	9	19	47
Medical Equipment and Supplies	5	5	5	15	Medical Equipment & Supplies	2	8	11	21
Total Medical Equipment & Supplies IWG	5	5	5	15	Total Medical Equipment & Supplies IWG	2	8	11	21
Healthcare Delivery	5	5	5	15	Healthcare Delivery	3	11	14	28
Distributors & Pharmacy Benefit Managers	5	5	5	15	Distributors & Pharmacy Benefit Managers	1	5	10	16
Manged Care	5	5	5	15	Manged Care	6	3	6	15
Total IWG	15	15	15	45	Total IWG	10	19	30	59
Grand Total	30	30	30	90	Grand Total	31	36	60	127

SASB Healthcare IWG members included industry expertise from well-respected entities including:

- Aetna
- Baxter
- Biogen Idec
- Bloomberg
- Calvert
- DaVita
- Deloitte
- Johnson & Johnson
- Kaiser Permanente
- Merck
- Novo Nordisk
- Pfizer
- PwC
- Practice Greenhealth
- UAW Retiree Medical Benefit Trust
- UBS
- UCSF Medical Center
- Weston Solutions

For a list⁶ of SASB’s healthcare industry working group participants, please refer to Appendix II.

Healthcare IWG Surveys

SURVEY COMPOSITION & ADMINISTRATION

Composition

Healthcare IWG surveys were structured to solicit feedback on the minimum set of material issues outlined in SASB’s Industry Briefs. The “minimum set” represents the distillation of the highest priority material issues that are most key to an industry, based on evidence analyzed by SASB’s research team. Material issues identified by SASB’s research team for the Healthcare sector are shown by industry in Exhibit D.

Surveys also solicit feedback on proposed key performance indicators (KPIs) for reporting on these issues in the Forms 10-K and 20-F. The KPIs are also included in the SASB Industry Briefs.

Surveys were highly dynamic; responses provided early in the surveys determined questions that follow. All Healthcare Industry Surveys followed the same general format, outlined below.

Section 1: Material Issues

Elimination of Issues from the Minimum Set

Respondents were asked to review the material issues identified by SASB and eliminate issues they felt should not be included in the minimum set (the highest priority, most key issues). For every material issue eliminated, participants were prompted to choose and rank up to three reasons why the issue should be eliminated from the minimum set.

⁶ Note that some SASB Industry Experts participated in more than one group and thus responded to more than one survey. Some participants have elected to be excluded from this list.

Exhibit D – Material ESG Issues for the Healthcare Sector by Industry

	Biotechnology	Pharmaceutical	Medical Equipment & Supplies	Healthcare Delivery	Healthcare Distributors & Pharmacy Benefit Managers	Managed Care	
Environmental	Pharmaceutical Water Contamination Resource Efficiency Disease Migration Genetically Modified Organisms	Pharmaceutical Water Contamination Resource Efficiency Disease Migration	Product Lifecycle Management Resource Efficiency	Facilities Designed for Wellness Resource Efficiency	Product Lifecycle Management Resource Efficiency		
Social	Access-to-medicines Drug Safety and Side Effects Safety of Clinical Trial Participants Affordability and Fair Pricing Ethical marketing Epidemic Treatments Employee Relations Orphan Drugs	Access-to-medicines Drug Safety and Side Effects Safety of Clinical Trial Participants Affordability and Fair Pricing Ethical marketing Epidemic Treatments Employee Relations	Product Safety Ethical marketing	Quality of Care Access for Low-Income Patients Preventive Care & Improved Outcomes Employee Relations	Product Safety Improved Outcomes Plan Performance Pricing Transparency and Plan Literacy		
Governance	Corruption and Bribery	Corruption and Bribery	Corruption and Bribery	Pricing & Billing Transparency Fraud and Unnecessary Procedures Electronic Medical Records	Corruption and Bribery	Provider Relationships Customer Privacy	

Addition of Material Issues to the Minimum Set

Respondents were also given the opportunity to identify issues they believed were material to their industry but that had not been included in their SASB Industry Brief. For every material issue eliminated, participants were prompted to choose and rank up to three reasons why the issue should not be included in the minimum set.

Importance of Disclosure

The survey also asked participants to rank the importance of disclosure of the material issues identified for their industries.

Forward Looking Adjustment

To help SASB evaluate the accuracy of its forward looking adjustment of material issues, survey respondents were asked to identify which of the material issues had an especially high degree of: uncertainty; potential for systemic disruption; and/or potential for externalities.

Section 2 – Key Performance Indicators

The second section of each industry survey sought feedback on the Key Performance Indicators (KPIs) delineated in the SASB Briefs for reporting on material ESG issues in that industry.

Participants were asked to first comment on the individual KPIs based on the following criteria:

- Relevance – Does the KPI adequately describe performance related to the material issue, or is it a proxy for performance?
- Usefulness – Does the KPI provide decision-useful information to companies? To investors?
- Applicability – Is the KPI applicable to most companies in the industry?
- Cost-effectiveness – Is the data already collected by most companies or can it be collected in a timely manner and at a reasonable cost?
- Comparability – Will the data allow for peer-to-peer benchmarking within the industry?
- Completeness – Individually, or as a set, does the indicator provide enough information to understand and interpret performance associated with the material issue?
- Directionality – Does the KPI provide clarity about whether an increase/decrease in the numerical value signals improved/worsened performance?
- Auditability – Can the data underlying this KPI be verified?

Respondents were then provided an opportunity to discuss the KPIs, to suggest alternatives, and to provide input on how each KPI is presented (units, aggregated and/or normalized).

Section 3 – Evidence of Economic Impact

The surveys also provided participants the opportunity to share evidence with SASB. Specifically, did they have evidence illustrating the economic impact of poor or good management of the material issues outlined by SASB for their industry? They were also provided the opportunity to share evidence for any additional material issues they felt should be included in the minimum set outside those delineated in the Industry Briefs.

Section 4 – Comments

The fourth and final section of the survey solicited comments from participants, including prompts to identify issues that were missing, had been misrepresented, or were inaccurate.

Administration

IWG members received links to unique, user-specific URLs to launch digital surveys hosted via FluidSurveys. URLs were associated with participant email addresses which allowed SET to monitor which participants were actively engaged in the surveys and follow up with those who were not.

A number of problems arose related to the administration of the healthcare IWG surveys. These issues, their consequences, and measures being taken to address these problems are summarized in the table below.

Issue	Result	Resolution
Digital survey; no preview functionality	Deterred some participants from completing it – couldn't see the "finish line"	Future surveys will be available both online and in hard copy with preview functionality
Highly dynamic survey structure ill-suited to sample size & survey platform	Automated reporting functionality rendered useless reports; required labor-intensive results analysis	Streamlining surveys for future working groups
Survey structure	Appearance that participants were "stuck" on a page; attrition	Streamlining surveys for future working groups
Survey platform downtime	Survey fatigue; attrition	Streamlining surveys for future working groups; Re-assessing survey platform;
Firewall/spam filter issues	Prevented access to surveys for some participants; attrition	More frequent, higher touch engagement for future IWGs; physical surveys where necessary

SURVEY PARTICIPATION – COMPLETED VS. STARTED SURVEYS

Healthcare IWG participation was troubled by a number of factors that were beyond SASB's control during the November 2012 period of structured engagement. Super storm Sandy, the election season, technical issues with SASB's survey platform, FluidSurveys, as well as email, firewall, and spam filter issues all contributed to delays to the IWG process.

The survey design itself was also a deterrent to participation. Participants were not allowed to preview the survey, nor were they allowed to revisit completed survey answers on previous pages once the survey was underway.

Despite these obstacles, nearly 80% of registered Healthcare IWG members participated in their working groups prior to the cutoff date of December 7th, 2013. Feedback from participants shows that the above-mentioned issues contributed to attrition, resulting in an overall 57% completion rate for all surveys. Please refer to Appendix IV for an overview of survey participation vs. survey completion rates industry by industry.

SURVEY RESULTS

SASB received good consistent feedback from IWG participants. Survey results were analyzed focusing on two main topics: (1) materiality of proposed issues and (2) use of appropriate KPIs to measure them.

In terms of the first topic, the results show strong directional feedback; survey participants showed either strong support behind a particular ESG issue or generally agreed an issue was immaterial for the industry in question. While there were some slight differences in responses across interest groups, especially pertaining to ranking the top three issues, there was a clear overall consensus on the materiality of issues. The surveys also asked for feedback on ESG issues that were not considered originally in the Industry Briefs. In total, 37% of survey participants suggested the inclusion of a new issue. SASB is in the process of analyzing which of these issues should be included in the final set of standards by collecting and reviewing evidence of their financial and sustainability impacts. Analysis of feedback obtained on material issues via the Healthcare IWG Surveys is summarized on an industry-by-industry basis in tables found on pages 14 through 27.

In terms of KPIs, SASB asked IWG participants to grade each suggested indicator based on eight principles: relevance, usefulness, applicability, cost-effectiveness, comparability, completeness, directionality and auditability (with the option to provide comments and suggest alternatives). Grading the KPIs against these principles showed more variance than the results obtained for the ESG issues, both generally and when analyzing results by interest group. Tables with responses on KPIs can be found on pages 28 through 33.

SURVEY RESULTS SUMMARIES – MATERIAL ISSUES

Biotechnology – survey results 1

General stats	Started	Complete
Surveys [Completion rate: 82%]	11	9
- Corporations	1	1
- Market Participant	3	2
- Other	7	6
Industry brief quality score	6.0	

Is issue material?	Yes	Exclude*
Drug Safety and Side Effects	89%	1
Safety of Clinical Trial Participants	78%	2
Ethical Marketing	100%	0
Access to Medicines	89%	1
Affordability and Fair Pricing	78%	2
Corruption and Bribery	100%	0
Resource Efficiency	78%	2
Epidemic Treatments	56%	4
Orphan Drugs	67%	3
Employee Relations	56%	4
Pharmaceutical Water Contamination	56%	4
Disease Migration	56%	4
Genetically Modified Organisms	67%	3

* Number of members that thought issue should be excluded

** Lower scores mean higher priority

Issue prioritization **	Avg.	No. 1
Drug Safety and Side Effects	1.63	4
Safety of Clinical Trial Participants	3.88	1
Ethical Marketing	4.25	1
Access to Medicines	5.00	1
Affordability and Fair Pricing	5.75	0
Corruption and Bribery	6.38	1
Resource Efficiency	7.88	0
Epidemic Treatments	8.38	0
Orphan Drugs	8.50	0
Employee Relations	8.75	0
Pharmaceutical Water Contamination	9.25	0
Disease Migration	10.00	0
Genetically Modified Organisms	11.38	0

Top 3 Issues by Interest Group			
All	Corporation	Market Participant	Others
Drug Safety and Side Effects	Access to Medicines	Drug Safety and Side Effects	Drug Safety and Side Effects
Safety of Clinical Trial Participants	Drug Safety and Side Effects	Orphan Drugs	Safety of Clinical Trial Participants
Ethical Marketing	Safety of Clinical Trial Participants	Affordability and Fair Pricing	Ethical Marketing

Biotechnology – survey results 2

Issues to include	Results
# of members suggesting a new issue	3
% of members suggesting a new issue	33%

Suggested Issues (description when necessary):

- Integrated Risk Management: Integration and coordination of sustainability, EHS, and business continuity planning
- (Worldwide) Access to Medicines: Topic of access into medicine needs to be extended to ALL countries and ALL diseases.
- Preventative and curative care: Preventative care (e.g. vaccines, cardiovascular risk management) has clearly been shown to reduce long term costs, and creates shared value by improving health, fitness, productivity, and decreasing downstream healthcare costs. Similarly, curative medicines (e.g. HCV) reduces morbidity and mortality and accordingly, costs.

Pharmaceuticals – survey results 1

General stats	Started	Complete
Surveys [Completion rate:92%]	24	22
- Corporations	4	4
- Market Participant	10	9
- Other	10	9
Industry brief quality score	7.1	

Issue prioritization **	Avg.	No. 1
Drug Safety and Side Effects	2.15	11
Affordability and Fair Pricing	3.30	3
Safety of Clinical Trial Participants	4.55	1
Access to Medicines	5.15	2
Corruption and Bribery	5.35	2
Ethical Marketing	5.80	1
Employee Relations	7.85	0
Epidemic Treatments	8.00	0
Resource Efficiency	8.00	0
Pharmaceutical Water Contamination	9.00	0
Orphan Drugs	9.30	0
Disease Migration	9.55	0

Is issue material?	Yes	Exclude*
Drug Safety and Side Effects	96%	1
Affordability and Fair Pricing	92%	2
Safety of Clinical Trial Participants	92%	2
Access to Medicines	83%	4
Corruption and Bribery	96%	1
Ethical Marketing	88%	3
Employee Relations	71%	7
Epidemic Treatments	63%	9
Resource Efficiency	88%	3
Pharmaceutical Water Contamination	71%	7
Orphan Drugs	63%	9
Disease Migration	58%	10

Top 3 Issues by Interest Group			
All	Corporation	Market Participant	Others
Drug Safety and Side Effects	Affordability and Fair Pricing	Drug Safety and Side Effects	Drug Safety and Side Effects
Affordability and Fair Pricing	Drug Safety and Side Effects	Affordability and Fair Pricing	Safety of Clinical Trial Participants
Safety of Clinical Trial Participants	Safety of Clinical Trial Participants	Ethical Marketing	Affordability and Fair Pricing

* Number of members that thought issue should be excluded

** Lower scores mean higher priority

Pharmaceuticals – survey results 2

Issues to include	Results
# of members suggesting a new issue	10
% of members suggesting a new issue	43%
<p>Suggested Issues (description when necessary):</p> <ul style="list-style-type: none"> ▪ <u>Supply chain management</u> [Mentioned twice] ▪ <u>Research and Development on Novel Compounds</u>: New approaches to diseases for patients who do not respond to current therapies ▪ <u>Continuum of outcomes</u>: Probabilistic results displayed and discussed at senior management level. ▪ <u>Integrated Risk Management</u>: Coordinated strategy and planning for sustainability, EHS, business continuity, and disaster recovery. ▪ <u>Patients reached/volumes sold</u>: Investors, and regulators, should be able to figure out if an increase in sales means more sold or higher prices ▪ <u>Investment in Green Chemistry</u>: Minimization of Persistent Bio-accumulative Toxins (PBTs) and biodegradability of metabolites ▪ <u>Human Capital</u>: Talent attraction and retention rates; Employee diversity; Training, etc. (Note: Please disregard if part of the core for all sectors) ▪ <u>Failed Mergers and Acquisitions</u> 	

Medical Equipment & Supplies – survey results 1

General stats	Started	Complete
Surveys [Completion rate: 86%]	14	12
- Corporations	9	7
- Market Participant	1	1
- Other	4	4
Industry brief quality score	6.6	

Issue prioritization **	Avg.	No. 1
Product Safety	1.33	7
Product Lifecycle Management	3.11	0
Corruption and Bribery	3.22	1
Resource Efficiency	3.56	1
Ethical Marketing	3.78	0

Is issue material?	Yes	Exclude*
Product Safety	100%	0
Product Lifecycle Management	100%	0
Corruption and Bribery	100%	0
Resource Efficiency	100%	0
Ethical Marketing	93%	1

Top 3 Issues by Interest Group			
All	Corporation	Market Participant	Others
Product Safety	Product Safety	Product Safety	Product Safety
Product Lifecycle Management	Product Lifecycle Management	Resource Efficiency	Ethical Marketing
Corruption and Bribery	Corruption and Bribery	Product Lifecycle Management	Corruption and Bribery

* Number of members that thought issue should be excluded

** Lower scores mean higher priority

Medical Equipment & Supplies – survey results 2

Issues to include	Results
# of members suggesting a new issue	6
% of members suggesting a new issue	46%

Suggested Issues (description when necessary):

- Supply Chain Management [Mentioned twice]: A lot of impacts (environmentally and socially) are in the supply chain (...). In addition, there are already regulations (e.g. Dodd-Frank 1502, California Transparency in the supply chain act).
- Research and Development: Detailed clinical study data are often held as proprietary. All clinical studies should be publicly registered, and all data available to the public.
- Expanding Access to Health: Providing access and affordability to vulnerable populations in order to support global health challenges.
- Employee Relations: Competition for qualified employees (as listed for Pharma).
- Waste management

Health Care Delivery – survey results 1

General stats	Started	Complete
Surveys [Completion rate: 74%]	19	14
- Corporations	8	7
- Market Participant	2	0
- Other	8	7
Industry brief quality score	6.7	

Issue prioritization **	Avg.	No. 1
Quality of Care	1.62	9
Access for Low-Income & Uninsured	3.92	0
Fraud and Unnecessary Procedures	4.38	1
Preventative Care & Improved Outcomes	4.46	1
Resource Efficiency	4.85	1
Employee Relations	5.77	0
Pricing and Billing Transparency	6.08	1
Electronic Medical Records	6.62	0
Facilities Designed for Wellness	7.31	0

Is issue material?	Yes	Exclude*
Quality of Care	94%	1
Access for Low-Income & Uninsured	83%	3
Fraud and Unnecessary Procedures	94%	1
Preventative Care & Improved Outcomes	78%	4
Resource Efficiency	94%	1
Employee Relations	89%	2
Pricing and Billing Transparency	72%	5
Electronic Medical Records	78%	4
Facilities Designed for Wellness	78%	4

Top 3 Issues by Interest Group			
All	Corporation	Market Participant	Others
Quality of Care	Quality of Care	Preventative Care and Improved Outcomes	Quality of Care
Access for Low Income and Uninsured Patients	Access for Low Income and Uninsured Patients	Quality of Care	Resource Efficiency
Fraud and Unnecessary Procedures	Preventative Care and Improved Outcomes	Electronic Medical Records	Access for Low Income and Uninsured Patients

* Number of members that thought issue should be excluded

** Lower scores mean higher priority

Health Care Delivery – survey results 2

Issues to include	Results
# of members suggesting a new issue	7
% of members suggesting a new issue	41%

Suggested Issues (description when necessary):

- Avoidance of unnecessary services Many healthcare companies currently profit from overprovision of services for which there is no clinical evidence of patient benefit. As healthcare switches from FFS to capitation, this will be unsustainable.
- Compliance with HIPAA: Federal HIPAA mandates security and privacy of patient data
- Knowledge and Innovation: Creating new knowledge to close sustainability gaps and to operate within social and ecological limits in this world
- Patient Satisfaction:
- Willingness to take Risk: Shift from Fee For Service to capitation
- Use of Evidence Based Medicine: Utilizing information from peer-reviewed evidence and accepted clinical guidelines to inform medical practice.
- Supply Chain Management:

Distributors & PBMs – survey results 1

General stats	Started	Complete
Surveys [Completion rate: 50%]	10	5
- Corporations	4	2
- Market Participant	1	1
- Other	5	2
Industry brief quality score	7.9	

Is issue material?	Yes	Exclude*
Product Safety	100%	0
Corruption and Bribery	88%	1
Resource Efficiency	88%	1
Product Lifecycle Management	88%	1

Issue prioritization **	Avg.	No. 1
Product Safety	1.3	3
Corruption and Bribery	2.8	0
Resource Efficiency	3.8	1
Product Lifecycle Management	3.3	0

Top 3 Issues by Interest Group			
All	Corporation	Market Participant	Others
Product Safety	Product Safety	Product Safety	Product Safety
Corruption and Bribery	Corruption and Bribery	Corruption and Bribery	Resource Efficiency
Resource Efficiency	Resource Efficiency	Resource Efficiency	Corruption and Bribery

* Number of members that thought issue should be excluded

** Lower scores mean higher priority

Distributors & PBMs – survey results 2

Issues to include	Results
# of members suggesting a new issue	4
% of members suggesting a new issue	67%
<p>Suggested Issues (description when necessary):</p> <ul style="list-style-type: none">▪ <u>Chemical disclosure</u>: Chemical information is vital to human health and the lack of a toxic chemical reform act is a risk.▪ <u>Organic matter</u>: Use of natural products that break down naturally.▪ <u>Water and waste efficiency</u>▪ <u>Supply chain impacts</u>	

Managed Care – survey results 1

General stats	Started	Complete
Surveys [Completion rate: 83%]	12	10
- Corporations	3	3
- Market Participant	5	4
- Other	4	3
Industry brief quality score	7.1	

Issue prioritization **	Avg.	No. 1
Improved Outcomes	1.6	4
Access to Coverage	2.8	0
Pricing Transparency and Plan Literacy	3.6	0
Plan Performance	3.8	0
Customer Privacy	3.8	2
Provider Relationships	5.1	0

Is issue material?	Yes	Exclude*
Improved Outcomes	80%	2
Access to Coverage	90%	1
Pricing Transparency & Plan Literacy	90%	1
Plan Performance	100%	0
Customer Privacy	90%	1
Provider Relationships	60%	4

Top 3 Issues by Interest Group			
All	Corporation	Market Participant	Others
Improved Outcomes	Improved Outcomes	Improved Outcomes	Access to Coverage
Access to Coverage	Access to Coverage	Customer Privacy	Improved Outcomes
Pricing Transparency and Plan Literacy	Plan Performance	Access to Coverage	Plan Performance

* Number of members that thought issue should be excluded

** Lower scores mean higher priority

Additional comments on Industry Briefs 1

Biotechnology

Comments for Research Team

- I'd like a little more clarification on the difference between medical and business strategy, on the one hand, and ESG reporting, on the other. •A few of your "ESG issues" I think are really technology and business strategy items, e.g. orphan drugs, epidemics, and disease migration. => It might work better to have a section specifically on business strategy and how it impacts a short list of critical social concerns and markets needs.

Medical Equipment & Supplies

Comments for Research Team

- I think the key issue for medical products is the extent to which they help versus harm individual patients. In the past the ability to measure such impacts has been limited, but it is growing, and will have major impacts on the industry.
- There was no discussion on the effect of "green purchasing mandates" from both private and government purchasers favoring reusable over single use products, PVC-free, DEHP-free, formaldehyde-free, mercury-free, or latex-free products.
- Why was the Traditional Investment Screening Issues discussion omitted from this brief (e.g., animal testing is relevant to this industry), but included in the Pharma brief?

Comments for IWG Team

- There should have an option for N/A on the survey.
- For the next time the technical difficulties should be solved. Sometimes one might want to go back to have a look at previous answers, but this was not possible in the survey..

Additional comments on Industry Briefs 2

Pharmaceuticals

Comments for Research Team

- There is a number of industry associations and associated codes which address the priority material issues for Pharma (see for example PhRMA , AdvaMed, EFPIA). These could be referenced in the Brief.
- Risks that are posed by corporate governance generally in the health care companies is an important issue *[IWG participant provides detailed examples of such issues, they were omitted here for space reasons]*.
- Consider using government or academic documents and reports as evidence along with citations from the media. Why are only the top five companies listed?
- Do not agree with separation of the ATM agenda into ATM for LDCs/ems, affordability & pricing, orphan drugs, epidemic treatments, should be about a holistic ATM strategy.
- Employee relations as title is fine, or call it human capital management. However the KPIs have too narrow a focus on H&S when it is clear from the text you mean broader issues than just this.
- We don't think the science behind the PIE issue was fully understood; i.e. that the material impacts are from human excretion and not Pharma manufacturing. In addition, take-backs are not an effective way to address PIE for the same reason. The section on epidemic disease should also include focus on chronic disease states; obesity is just a part.

Comments for IWG Team

- I missed the usual round-the-table discussion with other participants and look forward to the next phase where the input of other participants will become evident.
- It would have been helpful to review the survey before starting, to be able to change answers, to save unfinished sections and then go on to later sections, etc.

Comments for SASB

- Each company has to do their own materiality analysis. This is a strategic task and does not necessarily need itself to much standardization, other than at the level of the process.

Additional comments on Industry Briefs 1

Health Care Delivery

Comments for Research Team

- The biggest sustainability factors in healthcare are the dollars going in and the health outcomes coming out. Raw expenditures are more useful and relevant than energy use, water use, etc. And for health outcomes, a focus on treatment of serious, objectively diagnosed diseases (e.g. hip fracture) will be more useful than fuzzy stuff like "wellness" or "preventive."
- the brief is mainly focused on the impact of operational processes, I think it should also address (the impact of) innovation processes a bit more. Adaptability is important to being sustainable as well.
- I'd recommend that you consider some of the health care delivery specific environmental considerations for energy, water, waste and toxics raised in the Eco-Health Footprint and subsequent Health Care Without Harm / Healthier Hospitals Initiative / Practice Greenhealth risks. I'd also suggest considering broader value chain risks (similar to the approach for Pharma and other sectors).

Distributors & PBMs

Comments for Research Team

- There will be a huge trend toward aggregation. This could impact profit margins of the entire channel. Independent health care providers will be 20% of the market in the future.

Managed Care

Comments for Research Team

- More background on the materiality process for each industry would have been helpful. I realize much is data driven but also understand judgment calls were made. Who was involved and what was that process?

Comments for IWG Team

- I didn't feel that I was able to really provide input on the topics that I thought were important. The focus was on evaluating the issues and metrics in the draft matrix. You should consider an approach with more flexibility of input.

SURVEY RESULT SUMMARIES – KPIS

IWG Survey Results – Biotechnology KPIS

Material Issue	Suggested KPI	Relevant	Useful	Applicable	Cost-effective	Comparable	Complete	Directional	Auditable
Access to Medicines	Ranking in the Access to Medicines Index	78%	78%	56%	100%	78%	33%	100%	78%
	Description of initiatives to promote access to health care products in priority countries as defined by Access to Medicines	78%	89%	78%	78%	22%	22%	67%	67%
Drug Safety and Side Effects	Number of products listed by the FDA in the Adverse Event Reporting System (AERS) in the past five years	89%	67%	89%	89%	44%	22%	67%	89%
	Number of fatalities due to side-effects	78%	78%	78%	67%	44%	33%	44%	67%
	Number and value (\$) of products recalled in the past five years	67%	89%	78%	89%	44%	44%	67%	89%
Safety of Clinical Trial Participants	Lost revenue due to slowed or terminated clinical trials	44%	44%	44%	56%	33%	22%	44%	33%
	Disclose information about the result of all of its clinical trials conducted in ATM Index Countries regardless of the outcome & whether the trial was conducted in-house or through a third-party	78%	56%	78%	67%	22%	22%	44%	56%
	Discuss any breach of international codes or lawsuits related to its clinical trial practices in the (ATM) Index Countries during the last five years [ATM]	78%	89%	78%	89%	56%	33%	78%	67%
Affordability and Fair Pricing	Reverse payments to manufacturing companies, to delay the production of biosimilars or generics. [SASB]	56%	56%	44%	56%	56%	22%	67%	56%
Ethical Marketing	Warning letters or amount (\$) of settlements regarding false claim allegations. [SASB]	100%	89%	89%	100%	56%	22%	78%	89%
	Adoption and enforcement of code of ethics governing interactions with healthcare professionals. [SASB]	89%	78%	89%	89%	56%	33%	67%	67%
Orphan Drugs	Revenue from orphan drugs	67%	78%	67%	89%	67%	44%	89%	78%
	Discussion of ongoing efforts to address orphan diseases	78%	78%	67%	78%	11%	33%	67%	56%
Epidemic Treatments	Research relating to treatments for obesity and associated illnesses	56%	56%	33%	67%	11%	11%	56%	44%
Employee Relations	Total injuries	78%	78%	78%	78%	78%	44%	67%	67%
	Lost time due to injuries	78%	67%	67%	67%	78%	44%	56%	56%
	Number of incidents of employee infection in laboratory facilities	56%	56%	44%	44%	22%	22%	44%	33%
Pharmaceutical Water Contamination	Percentage of wastewater treated for drug compounds produced by company	56%	67%	56%	78%	44%	33%	78%	56%
	Amount of product (\$) value recovered through take-back programs	56%	56%	33%	56%	44%	22%	44%	56%
	Product stewardship initiatives to promote reuse or adequate disposal at the end of the lifecycle. [SASB]	78%	78%	78%	67%	33%	33%	67%	56%
	Efforts to understand metabolites and potential for environmental migration of drugs into waterways and ecosystems (SASB)	78%	89%	67%	44%	11%	11%	44%	22%
Resource Efficiency	Total annual energy consumption (Gigajoules)	78%	78%	78%	78%	78%	56%	78%	89%
	Total annual renewable energy use (GJ)	67%	56%	67%	67%	67%	44%	67%	78%
	Total annual GHG (metric tons CO2e) -Scope 1, 2 and 3	78%	78%	78%	44%	67%	44%	67%	67%
	Total annual water used (cubic meters)	67%	56%	67%	67%	67%	44%	67%	78%
	Percentage of water reused (cubic meters)	78%	67%	78%	89%	78%	56%	89%	67%
	Total annual waste generated (tons)	78%	67%	78%	67%	67%	56%	78%	67%
Disease Migration	Percentage of waste diverted from landfills (tons)	78%	67%	78%	67%	56%	67%	67%	56%
	Research relating to treatments and vaccines for malaria, dengue fever, and other associated diseases	56%	67%	33%	67%	11%	11%	56%	44%
Genetically Modified Organisms	Total annual expenditures (\$) on research and development of genetically modified organisms	33%	22%	44%	33%	33%	22%	33%	56%
	Involvement in genetically modified organisms	44%	33%	44%	33%	33%	22%	44%	33%
Corruption and Bribery	Total number and amount (\$) of fines attributed to corruption or bribery	100%	89%	89%	89%	67%	44%	78%	89%

IWG Survey Results – Pharmaceuticals KPIs

Material Issue	Suggested KPI	Relevant	Useful	Applicable	Cost-effective	Comparable	Complete	Directional	Auditable
Access to Medicines	Ranking in the Access to Medicines Index	65%	70%	68%	64%	68%	32%	59%	77%
	Initiatives to promote access to health care products in priority countries as defined by Access to Medicines	87%	87%	87%	73%	27%	18%	36%	59%
Drug Safety and Side Effects	Number of products listed by the FDA in the Adverse Event Reporting System (AERS) in the past five years	82%	73%	91%	95%	64%	27%	59%	91%
	Number of fatalities due to side-effects	82%	82%	95%	77%	55%	36%	59%	73%
	Number and value (\$) of products recalled in the past five years	88%	95%	88%	91%	68%	59%	77%	95%
Safety of Clinical Trial Participants	Lost revenue due to slowed or terminated clinical trials	45%	32%	59%	41%	23%	18%	36%	36%
	Disclose information about the result of all of its clinical trials conducted in ATM Index Countries regardless of the outcome & whether the trial was conducted in-house or through a third-party.[ATM]	77%	73%	88%	68%	55%	50%	50%	77%
	Discuss any breach of international codes or lawsuits related to its clinical trial practices in the (ATM) Index Countries during the last five years [ATM]	91%	91%	91%	88%	82%	55%	73%	77%
Affordability and Fair Pricing	Reverse payments to manufacturing companies, to delay the production of biosimilars or generics. [SASB]	64%	68%	59%	64%	73%	45%	59%	68%
Ethical Marketing	Warning letters or amount (\$) of settlements regarding false claim allegations. [SASB]	91%	88%	91%	91%	88%	55%	77%	91%
	Adoption and enforcement of code of ethics governing interactions with healthcare professionals. [SASB]	95%	88%	91%	88%	55%	55%	50%	64%
Orphan Drugs	Revenue from orphan drugs	64%	64%	59%	77%	59%	50%	59%	88%
	Discussion of ongoing efforts to address orphan diseases	68%	64%	59%	68%	27%	32%	32%	41%
Epidemic Treatments	Research relating to treatments for obesity and associated illnesses	68%	59%	41%	73%	32%	23%	36%	50%
Employee Relations	Total injuries	91%	88%	91%	95%	77%	41%	91%	88%
	Lost time due to injuries	91%	91%	95%	95%	82%	45%	91%	95%
	Number of incidents of employee infection in laboratory facilities	68%	64%	68%	73%	64%	45%	73%	82%
Pharmaceutical Water Contamination	Percentage of wastewater treated for drug compounds produced by company	77%	73%	68%	68%	59%	45%	64%	82%
	Amount of product recovered through take-back programs	68%	64%	45%	41%	32%	27%	50%	64%
	Product stewardship initiatives to promote reuse or adequate disposal at the end of the lifecycle. [SASB]	88%	77%	77%	55%	32%	32%	55%	50%
	Efforts to understand metabolites and potential for environmental migration of drugs into waterways and ecosystems (SASB)	77%	73%	68%	55%	27%	36%	45%	36%
Resource Efficiency	Total annual energy consumption (Gigajoules)	91%	91%	100%	91%	82%	73%	95%	100%
	Total annual renewable energy use (GJ)	88%	91%	88%	88%	82%	73%	95%	95%
	Total annual greenhouse gas emissions (metric tons CO2e) -Scope 1, 2 and 3	88%	91%	95%	73%	82%	73%	88%	77%
	Total annual water used (cubic meters)	91%	88%	95%	95%	88%	73%	95%	100%
	Percentage of water reused (cubic meters)	77%	77%	88%	77%	73%	68%	77%	95%
	Total annual waste generated (tons)	91%	91%	100%	95%	91%	73%	95%	100%
Disease Migration	Percentage of waste diverted from landfills (tons)	88%	88%	95%	77%	77%	59%	88%	77%
	Research relating to treatments and vaccines for malaria, dengue fever, and other associated diseases	73%	77%	50%	68%	23%	23%	41%	36%
Corruption and Bribery	Total number and amount (\$) of fines attributed to corruption or bribery	100%	100%	91%	100%	91%	55%	77%	100%

IWG Survey Results – Medical Equipment & Supplies KPIs

Material Issue	Suggested KPI	Relevant	Useful	Applicable	Cost-effective	Comparable	Complete	Directional	Auditable
Product Safety	Total value (\$) of products sold subject to product recalls for safety or health reasons	100%	83%	100%	92%	67%	25%	67%	92%
	Cost of settlements and recalls related to product safety	92%	75%	83%	92%	58%	17%	67%	83%
	Number of fatalities attributed to product defects in the past five years.	75%	83%	100%	75%	58%	33%	100%	92%
Ethical Marketing	Warning letters or amount (\$) of settlements associated with off-label use of products. [SASB]	83%	83%	67%	75%	67%	25%	58%	83%
	Adoption and enforcement of code of ethics governing off-label use of products	92%	92%	100%	83%	50%	25%	42%	67%
Corruption and Bribery	Number of claims and amount (\$) of settlements for violations of the Foreign Corrupt Practices Act in the past five years	100%	100%	100%	100%	92%	75%	92%	92%
	Number of claims and amount (\$) of settlements for providing kickbacks to physicians	92%	83%	92%	100%	75%	58%	92%	92%
	Adoption and enforcement of code of ethics governing interactions with healthcare professionals	100%	100%	92%	75%	58%	50%	42%	58%
Resource Efficiency	Total annual energy consumption (Gigajoules)	92%	92%	92%	83%	50%	50%	83%	92%
	Total annual renewable energy use (GJ)	83%	83%	75%	75%	67%	33%	75%	75%
	Total annual greenhouse gas emissions (metric tons CO2e) - Scope 1, 2 and 3	100%	100%	92%	58%	67%	33%	92%	75%
	Total annual water used (cubic meters)	100%	100%	83%	92%	67%	58%	83%	92%
	Percentage of water reused (cubic meters)	83%	83%	50%	83%	58%	50%	75%	83%
	Total annual waste generated (tons)	83%	83%	83%	75%	58%	58%	83%	83%
Product Lifecycle Management	Percentage of waste diverted from landfills (tons)	83%	67%	83%	67%	75%	58%	75%	75%
	Annual sales of green products or services (as indicated by elimination of toxics, low energy consumption, potential for take back) (\$)	75%	67%	67%	42%	25%	17%	75%	50%
	Percentage of total product output in terms of revenue which is reused in the manufacturing process, sold or donated to third parties	42%	42%	33%	42%	25%	25%	50%	33%
	Product stewardship initiatives to promote reuse or adequately dispose at the end of the lifecycle	92%	75%	92%	75%	50%	58%	75%	75%

IWG Survey Results – Health Care Delivery KPIs

Material Issue	Suggested KPI	Relevant	Useful	Applicable	Cost-effective	Comparable	Complete	Directional	Auditable
Quality of Care	Performance on Centers for Medicare & Medicaid Services Hospital Quality Initiative	89%	89%	100%	100%	94%	78%	83%	83%
	Value (\$) of fines and settlements paid for malpractice	71%	71%	82%	94%	53%	41%	59%	94%
	Number of serious reportable events as defined by the National Quality Forum	88%	88%	94%	88%	88%	82%	76%	94%
	Number of hospital caused infections	94%	94%	100%	88%	82%	71%	88%	82%
	Number of readmissions	82%	76%	88%	65%	88%	47%	76%	82%
Access for Low Income and Uninsured Patients	Describe alternative pricing mechanisms or programs to extend services to the uninsured	65%	71%	76%	47%	35%	29%	47%	65%
Employee Relations	Total injuries	88%	88%	94%	100%	88%	63%	75%	94%
	Lost time due to injuries	81%	81%	81%	81%	75%	63%	56%	81%
	Number of incidents of employee infection in health care facilities	75%	81%	81%	81%	81%	75%	81%	75%
	Describe efforts to prevent employee turnover	69%	75%	81%	81%	31%	31%	56%	50%
Preventative Care and Improved Outcomes	Describe programs designed to encourage patient wellness and preventative care	63%	75%	81%	63%	38%	38%	56%	44%
Pricing and Billing Transparency	Describe policies or initiatives to ensure that patients are adequately informed about costs and alternatives before undergoing a procedure.	81%	94%	100%	75%	50%	44%	63%	63%
Fraud and Unnecessary Procedures	Value (\$) of fines under False Claims Act	69%	81%	88%	81%	56%	56%	75%	94%
Electronic Medical Records	Percentage of medical records converted to electronic medical records.	69%	56%	75%	69%	63%	63%	63%	75%
Resource Efficiency	Total annual energy consumption (Gigajoules)	94%	88%	94%	69%	94%	63%	81%	100%
	Total annual renewable energy use (GJ)	81%	75%	88%	69%	75%	63%	75%	81%
	Total annual greenhouse gas emissions (metric tonnes CO2e) -Scope 1, 2 and 3	94%	81%	94%	56%	81%	69%	75%	88%
	Total annual water used (cubic meters)	88%	69%	81%	81%	69%	56%	69%	88%
	Percentage of water reused (cubic meters)	81%	63%	69%	50%	63%	50%	63%	69%
	Total annual waste generated (tons)	94%	94%	94%	75%	88%	63%	81%	94%
	Percentage of waste diverted from landfills (tons)	75%	75%	81%	69%	81%	69%	69%	81%
Facilities Designed for Wellness	Describe efforts to construct or retrofit facilities that are designed with to achieve patient wellness	75%	56%	63%	50%	31%	44%	31%	38%

IWG Survey Results – Distributors & PBMs KPIs

Material Issue	Suggested KPI	Relevant	Useful	Applicable	Cost-effective	Comparable	Complete	Directional	Auditable
Product Safety	Annual fines associated with product safety (\$)	67%	67%	50%	83%	50%	17%	50%	83%
	Value of corporate equity in participating vendor organizations	67%	67%	67%	67%	67%	50%	17%	67%
Corruption and Bribery	Annual fines associated with False Claims Act (\$)	67%	83%	67%	83%	67%	50%	50%	83%
	Discuss any policies or initiatives to minimize the risk of conflicts of interest	83%	83%	83%	83%	67%	50%	50%	67%
Resource Efficiency	Total annual greenhouse gas emissions (metric tonnes CO2e) - Scope 1, 2 and 3	83%	83%	83%	50%	83%	33%	33%	83%
	Annual energy consumption (gigajoules) -Percentage from renewable energy	83%	83%	83%	83%	83%	50%	33%	83%
	Average fuel economy of shipping fleets (Miles per gallon)	83%	83%	83%	67%	83%	50%	33%	83%
	Discuss involvement in the EPA SmartWay Shipping Program	83%	83%	67%	83%	67%	33%	50%	67%
Product Lifecycle Management	Discuss initiatives to reduce packaging waste	83%	83%	83%	83%	67%	50%	67%	50%
	Discuss involvement in product take back programs	83%	83%	83%	67%	67%	33%	50%	50%

IWG Survey Results – Managed Care KPIs

Material Issue	Suggested KPI	Relevant	Useful	Applicable	Cost-effective	Comparable	Complete	Directional	Auditable
Access to Coverage	Medical cost ratio (medical costs as a percentage of premium revenue)	100%	100%	100%	90%	100%	80%	90%	90%
	Percentage of business from medicare	70%	60%	70%	80%	100%	70%	60%	100%
	Percentage of business from rental networks	60%	60%	40%	70%	60%	30%	50%	80%
Improved Outcomes	Percentage of enrollees engaged in wellness programs	90%	70%	90%	60%	60%	30%	80%	70%
	Discuss co-pay structures, deductibles, and premiums that encourage preventative care and wellness	90%	90%	90%	90%	70%	60%	80%	70%
	Discuss wellness program offerings	70%	70%	70%	80%	50%	50%	70%	50%
Plan Performance	Current star rating as determined by CMS	100%	80%	100%	100%	100%	70%	100%	100%
	Benefit value ratio	90%	90%	90%	80%	70%	70%	80%	90%
	Annual rate increase as multiple of annual cost of living increase	90%	80%	90%	70%	90%	60%	100%	90%
	Retention rates (voluntary termination)	90%	80%	90%	80%	90%	90%	90%	80%
	Rescission rate (involuntary termination)	90%	90%	80%	90%	80%	70%	80%	70%
	Average time for processing claims	70%	70%	80%	70%	70%	60%	60%	70%
	Percentage of appeals upheld	67%	56%	67%	67%	67%	67%	78%	67%
	Grievance rate per 1,000 enrollees	100%	100%	100%	100%	100%	90%	100%	100%
Pricing Transparency and Plan Literacy	Estimated losses (\$) due to fraud	80%	80%	80%	80%	80%	70%	80%	80%
	Members' rating on information and communication – zero to five [JD Power]	100%	90%	90%	70%	80%	50%	80%	80%
	Discuss policies and practices to ensure clarity in pricing and coverage. Health care literacy programs [Calpers Briefs]	80%	60%	80%	60%	50%	50%	60%	80%
Provider Relationships	Average time for processing payments to providers	70%	60%	70%	70%	80%	60%	70%	80%
	Percentage of providers who offer health care services in certified "green" facilities (USGBC, LEED, or other)	60%	70%	80%	40%	80%	60%	60%	70%
	Discuss claim payment procedures and use of medical necessity guidelines	90%	90%	90%	80%	40%	50%	80%	70%
Customer Privacy	Total fines (\$) associated with HIPAA violations for privacy	82%	64%	82%	82%	73%	64%	82%	91%
	Number of incidences of security breaches	91%	82%	82%	82%	64%	64%	91%	64%

NEXT STEPS

PUBLIC COMMENT

SASB will solicit further comment on SASB Standards through a period of public comment that will be open for 30 days. This period will commence in mid-February, 2013, after IWG survey results have been analyzed and any necessary adjustments have been made to the Standards.

The period of public comment will be promoted via SASB's website, and other channels that were used to recruit IWG members. Input will be survey-based to ensure that results are easily compiled and analyzed. The survey for the period of public comment is under development; it will be brief, simplified and less dynamic than the IWG surveys.

SAN FRANCISCO HEALTHCARE IWG RECAP

To develop a stronger sense of community among IWG members, and to address feedback from IWG members indicating a strong preference for convening groups in person, SASB now plans to hold a post-IWG meeting following each period of structured engagement. The first such meeting will take place the afternoon of February 21st in Bloomberg's San Francisco office. The meeting will feature a panel of 3—5 Healthcare IWG members representing the corporate and market participant interest groups, who will discuss their experience in the IWG process, and draft SASB Standards. The panel will be moderated by a healthcare sector market analyst.⁷

SASB Advisory Council members have expressed a similar desire to meet in person from time to time. Thus, future post-IWG round tables will also involve SASB's Advisory Council. The first such meeting is scheduled for April 9th, 2013 following the close of the Financial Sector IWGs' period of structured engagement. The event will be held at Bloomberg's New York offices. This expanded meeting format will include:

- A high-profile keynote speaker
- A Financial Sector panel discussion featuring 4-5 IWG members, moderated by a Bloomberg sector analyst
- Lunch
- An Advisory Council panel on a topic, yet to be determined, such as assurance, implementation, etc.

SASB intends to promote these events as a series through which interested parties who did not participate in the IWGs can stay abreast of SASB Standards as they are developed. These quarterly convenings also provide a platform through which to promote the SASB Institute, SASB's education/certification program that will be unveiled in April, 2013, as well as SASB

⁷ For future IWG Quarterly Convenings, Bloomberg analysts will moderate the panel discussion. At the time of this writing, we are in discussions to determine who will moderate the Healthcare panel.

white papers under development. Events will be underwritten, in part, by corporate sponsors to make them accessible to as wide a group as possible and to provide ongoing operating income for SASB.

APPENDIX I – TOP FIVE COMPANIES IN HEALTHCARE SECTOR BY REVENUE

Sector	IWG	Industry	Top Five Companies by Revenue				
Health Care	Biotech & Pharma	Biotechnology	AMGEN	Gilead Sciences	Biogen Idec	Celgene Corp	Vertex
		Pharmaceuticals	Pfizer	Merck	Abbot	J&J	Eli Lilly
	Medical Technology	Medical Equipment & Supplies	J&J	GE	Medtronic	Thermo Fisher	Abbot Labs
	Health Care Delivery	Health Care Delivery	HCA Holdings	Community Health	Tenet Healthcare	Universal Health	DaVita
		Distributors & Pharmacy Benefit Managers	McKesson Corp	Cardinal Health	AmerisourceBergen	CVS Caremaker	Express Scripts
		Managed Care	United Health	WellPoint	Humana	Aetna	Cigna

APPENDIX II – PARTICIPANT LIST

Name		Title	Organization Name	Interest Group
Thomas	Scheiwiller	Director	AccountAbility	Public Interest/Intermediary Corporation/Industry Association
Frank	Logano	Director of Finance	Aetna	Market Participant
Lisa	Lindsley	Director of Capital Markets and Strategies	American Federation of State County and Municipal Employees	Corporation/Industry Association
Tod	Christenson	Partner, Global Corp Consultancy	Antea Group	Corporation/Industry Association
Peylina	Chu	Associate	Antea Group	Corporation/Industry Association
Brian	Jackson	Associate Professor of Pathology	Arup Laboratories	Corporation/Industry Association
Inge	Craninckx	Business Controller Sustainability	Atlas Copco	Corporation/Industry Association
Tom	Badrick	President	Badrick Consulting, LLC	Public Interest/Intermediary
Phyllis	Yale	Partner, Healthcare	Bain & Company	Public Interest/Intermediary
Julie	Brautigam	Director of Ethics and Compliance and Sustainability	Baxter	Corporation/Industry Association
Ellen	Kondracki	Director, Sustainable Innovation and Stakeholder Relations	Becton, Dickinson and Company	Corporation/Industry Association
Michael	Berg	Principal	Berg & Associates	Public Interest/Intermediary
Patrick	Hoy	Associate Director - Sustainability	Biogen Idec	Corporation/Industry Association

Name		Title	Organization Name	Interest Group
Larry	Miller	Project Manager	Biomet Microfixation	Corporation/Industry Association
Matt	Barry	Health Care Analyst Team Leader	Bloomberg LP	Market Participant
Kyle	Cahill	Senior Manager, Environmental Impact	Blue Cross Blue Shield of MA	Corporation/Industry Association
Kai	Abelkis	Sustainability Coordinator	Boulder Community Hospital	Corporation/Industry Association
Robert	Fernandez	VP	Breckinridge Capital Advisors	Market Participant
Joy	Poland	President	Building Bridges 2012	Public Interest/Intermediary
Erica	Lasdon	Senior Sustainability Analyst	Calvert Investments	Market Participant
Stephanie	Aument	Senior Analyst	Calvert Investments	Market Participant
Cary	Krosinsky Casazza	Founding Director	Carbon Tracker Initiative	Public Interest/Intermediary
Carol	Herman	Managing Director	Casazza Herman, LLC	Public Interest/Intermediary
Christopher	Parkinson	Project Manager	Cleveland Clinic	Corporation/Industry Association
Christina	Vernon	Executive Sustainability Officer	Cleveland Clinic	Corporation/Industry Association
Kyle	Scrimgeour	Principal	Core Capital Management	Market Participant
Carlos	Hernandez	Health Care Senior Manager	Crowe Horwath LLP	Public Interest/Intermediary
Megan	Bloomer	Director of Sustainability	DaVita	Corporation/Industry Association

Name		Title	Organization Name	Interest Group
Helen "Kate"	Liebelt	Manager	Deloitte	Public Interest/Intermediary
Mitch	Kennedy	Managing Member VP, Responsible Investment	Design with Nature, LLC	Corporation/Industry Association
Shin	Furuya	Research	Domini Social Investments, LLC	Market Participant
Jon	Bosco	Partner	eDelta Consulting	Public Interest/Intermediary
Mike	Biggs	Director of Product Development	Encision, Inc	Corporation/Industry Association
Guy	Roberts	Partner	Environmental Resources Management (ERM)	Public Interest/Intermediary
Rebecca	Sternberg	Senior Manager, CCaSS	Ernst & Young	Public Interest/Intermediary
Henk	Hadders	Executive Director IRIS Associate (Health Metrics Analyst)	GGZ Drenthe	Public Interest/Intermediary
Kathryn	Lankester	Portfolio Manager/Investment Advisor	Global Impact Investing Network	Market Participant
Dale	Wannen		Harrington Investments	Market Participant
Jerone	Cecelic	Assistant VP, Corporate Integrity and Sustainability	HCA Holdings, Inc	Corporation/Industry Association
Terry	Campbell	Professor - Kelley School of Business	Indiana University	Public Interest/Intermediary
Jim	Beam	Global Director of Products, Healthcare	Ingersoll Rand	Corporation/Industry Association
Tish	Lascelle	Sr. Director	Johnson and Johnson	Corporation/Industry Association
Erol	Odabasi	Director, Sustainability	Johnson and Johnson	Corporation/Industry Association

Name		Title	Organization Name	Interest Group
Gary	Cox	Sr. Director, CA Strategy and National Performance Analysis	Kaiser Permanente	Corporation/Industry Association
Lauren	Compere	Managing Director	Lauren Compere	Market Participant
Joan	Plisko	Technical Director	Maryland Hospitals for a Healthy Environment	Corporation/Industry Association
Maggie	Kohn	Director, Corporate Responsibility	Merck	Corporation/Industry Association
Sandor	Schoichet	Director	Meridian Management Consulting	Public Interest/Intermediary
Mark	Serwinowski	President and Founder	MetaVu	Public Interest/Intermediary
Andre	Podleisek	Head of Corporate Sustainability	Mettler-Toledo	Corporation/Industry Association
Tom	Kelly	Energy and Sustainability Manager	Montefiore Medical Center	Corporation/Industry Association
My-linh	Ngo	SRI/CSR Consultant	My-linh Ngo	Public Interest/Intermediary
Cora	Olsen	ESG Data Manager	Novo Nordisk	Corporation/Industry Association
Wayne	Miller	Founder and CEO	Nura Life Sciences	Corporation/Industry Association
William	Borges	Interim Chairman	Orange County Sustainability Collaborative	Public Interest/Intermediary
Julie	Gorte	SVP for Sustainable Investing	Pax World Investments	Market Participant
Janet	Brown		Practice Greenhealth	Public Interest/Intermediary

Name	Title	Organization Name	Interest Group	
Edward	Tsai	Healthcare Industry Consultant	PricewaterhouseCoopers	Public Interest/Intermediary
Rajiv	Bhatia	Director, Environmental Health	San Francisco Department of Public Health	Public Interest/Intermediary
Steven	McDonough	Manager, Sustainability	Schneider Electric	Corporation/Industry Association
David	Miller	Strategic Director - Healthcare Division	Service Employees International Union	Public Interest/Intermediary
Annabel	Samimy	Managing Director	Stifel Nicolaus	Market Participant
Cambria	Allen	Corporate Governance Director	UAW Retiree Medical Benefits Trust	Market Participant
Meredith	Miller	Chief Corporate Governance Officer	UAW Retiree Medical Benefits Trust	Market Participant
Meg	Pointon	Sr Director, Clinical Resource Mgmt & Dev	UAW Retiree Medical Benefits Trust	Market Participant
Bruce	Carl	Med Director - Retiree Medical Benefits Trust	UAW Retiree Medical Benefits Trust	Public Interest/Intermediary
Gail	Lee	Sustainability Manager, Cap. Projects & Facilities Mgmt., UCSF	UCSF Medical Center	Corporation/Industry Association
Dave	Meyer	Founder/Principal	ValueStream Advisors	Public Interest/Intermediary
Terri	Scannell	Director Corporate Citizenship and Sustainability	VHA	Corporation/Industry Association
Kathy	Fox	Sustainability Coordinator	Washington Hospital Healthcare System	Corporation/Industry Association
Alan	Randolph	Sustainability Manager	Weston Solutions, Inc	Corporation/Industry Association

APPENDIX III – SURVEY SAMPLE

SASB Medical Equipment Supplies IWG Survey

Page #1



Dear SASB Healthcare Industry Experts,

The following SASB IWG Survey is the vehicle through which you provide detailed feedback on the issues identified by SASB's research team as being material to your industry. Please begin this survey only after you have thoroughly read the IWG orientation documentation and Industry Brief .

We ask that you respond to the survey bearing in mind the "materiality lens" to which you were introduced in the orientation materials you have received November 1st, 2012.

About the survey:

It is dynamic and builds upon your answers. That is, answers you provide early in the survey will determine the questions that will follow. You can stop and save your work at any time; when you return to the survey, you will pick up where you left off. You will be able to alter your answers ONLY on the page on which you are working; you will not be able to change answers you have given on previous pages or in previous sessions.

Should you have any problems with the survey at any time, please contact us via the "Ask SASB" section of Podio, or email Katie Schmitz Eulitt at: katie@sasb.org

Thank you sharing your time and expertise.

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Have you thoroughly read the IWG Introductory Documentation and {{ Industry }} brief?

- Yes
 No

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Section 1: Material Issues

This section of the survey seeks to capture your input on the highly material ESG (environmental, social, and governance) issues that SASB has identified using an evidence based process. "Materiality" is defined in the same way that the SEC would view it, in essence, information that is important to disclose to a "reasonable investor". These issues are potentially relevant to most companies within an industry, useful to most types of investors in understanding material ESG risks and opportunities, and are under consideration by SASB for disclosure in the Form 10-K.


To identify these proposed issues SASB has used an evidence-based approach utilizing several types of source documents (Form 10-Ks, Bloomberg Law, CSR reports, shareholder resolutions, media reports and innovation/industry journals).

Please remember that the objective is to determine the minimum set– that is, the highest priority, most key issues - facing the industry. You will have an opportunity to comment on specific issues later in the survey.

 Section 1: Material Issues

Below is the list of the MINIMUM SET of highly material ESG issues that SASB has identified, and that are not typically found in the Forms 10-K/20-F, except maybe in an ad hoc manner in the MD

Please answer the question below

 Please indicate which issues, if any, while potentially important and material, do NOT belong in this MINIMUM SET (the highest priority, most key issues).

Please check the boxes next to the issues you feel should be EXCLUDED. If you feel that they all belong in the MINIMUM SET please check the "All the issues are material" option at the bottom.

- {{ Material-Issue-1 }} - {{ Material-Issue-1-Def }}
- {{ Material-Issue-2 }} - {{ Material-Issue-2-Def }}
- {{ Material-Issue-3 }} - {{ Material-Issue-3-Def }}
- {{ Material-Issue-4 }} - {{ Material-Issue-4-Def }}
- {{ Material-Issue-5 }} - {{ Material-Issue-5-Def }}
- {{ Material-Issue-6 }} - {{ Material-Issue-6-Def }}
- {{ Material-Issue-7 }} - {{ Material-Issue-7-Def }}
- {{ Material-Issue-8 }} - {{ Material-Issue-8-Def }}
- {{ Material-Issue-9 }} - {{ Material-Issue-9-Def }}
- {{ Material-Issue-10 }} - {{ Material-Issue-10-Def }}
- {{ Material-Issue-11 }} - {{ Material-Issue-11-Def }}
- {{ Material-Issue-12 }} - {{ Material-Issue-12-Def }}
- {{ Material-Issue-13 }} - {{ Material-Issue-13-Def }}
-

{{ Material-Issue-14 }} - {{ Material-Issue-14-Def }}



All the issues are material and belong in the minimum set - **You must check this box if you have not checked any above

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You indicated that {{ Material-Issue-1 }} does not belong in the MINIMUM SET (the highest priority, most key issues) for the {{ Industry }}. Please choose and rank up to 3 reasons why.

Please drag the tiles from the left on to the tiles on the right in the ranking you desire.

	Primary Reason	Secondary Reason	Tertiary Reason
It is of interest to a limited pool of people	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is no evidence of financial impact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The future impact is likely to be nominal	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not important to companies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not useful for investors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This was a material issue in the past, but is no longer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This would be cost-prohibitive to collect data and report on	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (Specify Below)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



You selected "Other" above; please explain:

How likely is it that {{ Material-Issue-1 }} will become part of the MINIMUM SET (the highest priority, most key issues) in the next 5 years?

_____ (3)

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You indicated that {{ Material-Issue-2 }} does not belong in the MINIMUM SET (the highest priority, most key issues) for the {{ Industry }}. Please choose and rank up to 3 reasons why.

Please drag the tiles from the left on to the tiles on the right in the ranking you desire.

	Primary Reason	Secondary Reason	Tertiary Reason
It is of interest to a limited pool of people	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is no evidence of financial impact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The future impact is likely to be nominal	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not important to companies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not useful for investors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This was a material issue in the past, but is no longer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This would be cost-prohibitive to collect data and report on	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Other (Specify Below)



You selected "Other" above; please explain:

How likely is it that {{ Material-Issue-2 }} will become part of the MINIMUM SET (the highest priority, most key issues) in the next 5 years?

_____ (3)

You indicated that {{ Material-Issue-3 }} does not belong in the MINIMUM SET (the highest priority, most key issues) for the {{ Industry }}. Please choose and rank up to 3 reasons why.

Please drag the tiles from the left on to the tiles on the right in the ranking you desire.

	Primary Reason	Secondary Reason	Tertiary Reason
It is of interest to a limited pool of people	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is no evidence of financial impact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The future impact is likely to be nominal	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not important to companies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not useful for investors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This was a material issue in the past, but is no longer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This would be cost-prohibitive to collect data and report on	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (Specify Below)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



You selected "Other" above; please explain:

How likely is it that {{ Material-Issue-3 }} will become part of the MINIMUM SET (the highest priority, most key issues) in the next 5 years?

_____ (3)

You indicated that {{ Material-Issue-4 }} does not belong in the MINIMUM SET (the highest priority, most key issues) for the {{ Industry }}. Please choose and rank up to 3 reasons why.

Please drag the tiles from the left on to the tiles on the right in the ranking you desire.

	Primary Reason	Secondary Reason	Tertiary Reason
It is of interest to a limited pool of people	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is no evidence of financial impact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The future impact is likely to be nominal	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

- This is not important to companies
- This is not useful for investors
- This was a material issue in the past, but is no longer.
- This would be cost-prohibitive to collect data and report on
- Other (Specify Below)



You selected "Other" above; please explain:

How likely is it that {{ Material-Issue-4 }} will become part of the MINIMUM SET (the highest priority, most key issues) in the next 5 years?

_____ (3)

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You indicated that {{ Material-Issue-5 }} does not belong in the MINIMUM SET (the highest priority, most key issues) for the {{ Industry }}. Please choose and rank up to 3 reasons why.

Please drag the tiles from the left on to the tiles on the right in the ranking you desire.

	Primary Reason	Secondary Reason	Tertiary Reason
It is of interest to a limited pool of people	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is no evidence of financial impact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The future impact is likely to be nominal	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not important to companies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not useful for investors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This was a material issue in the past, but is no longer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This would be cost-prohibitive to collect data and report on	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (Specify Below)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



You selected "Other" above; please explain:

How likely is it that {{ Material-Issue-5 }} will become part of the MINIMUM SET (the highest priority, most key issues) in the next 5 years?

_____ (3)

Page #10

You indicated that {{ Material-Issue-6 }} does not belong in the MINIMUM SET (the highest priority, most key issues) for the {{ Industry }}. Please choose and rank up to 3 reasons why.

Please drag the tiles from the left on to the tiles on the right in the ranking you desire.

	Primary Reason	Secondary Reason	Tertiary Reason
It is of interest to a limited pool of people	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is no evidence of financial impact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The future impact is likely to be nominal	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not important to companies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not useful for investors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This was a material issue in the past, but is no longer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This would be cost-prohibitive to collect data and report on	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (Specify Below)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



You selected "Other" above; please explain:

How likely is it that {{ Material-Issue-6 }} will become part of the MINIMUM SET (the highest priority, most key issues) in the next 5 years?

_____ (3)

You indicated that {{ Material-Issue-7 }} does not belong in the MINIMUM SET (the highest priority, most key issues) for the {{ Industry }}. Please choose and rank up to 3 reasons why.

Please drag the tiles from the left on to the tiles on the right in the ranking you desire.


	Primary Reason	Secondary Reason	Tertiary Reason
It is of interest to a limited pool of people	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is no evidence of financial impact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The future impact is likely to be nominal	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not important to companies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not useful for investors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This was a material issue in the past, but is no longer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This would be cost-prohibitive to collect data and report on	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (Specify Below)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



You selected "Other" above; please explain:

How likely is it that {{ Material-Issue-7 }} will become part of the MINIMUM SET (the highest priority, most key issues) in the next 5 years?

_____ (3)


 You indicated that {{ Material-Issue-8 }} does not belong in the MINIMUM SET (the highest priority, most key issues) for the {{ Industry }}. Please choose and rank up to 3 reasons why.

Please drag the tiles from the left on to the tiles on the right in the ranking you desire.


	Primary Reason	Secondary Reason	Tertiary Reason
It is of interest to a limited pool of people	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is no evidence of financial impact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The future impact is likely to be nominal	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not important to companies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not useful for investors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This was a material issue in the past, but is no longer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This would be cost-prohibitive to collect data and report on	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (Specify Below)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



You selected "Other" above; please explain:

 How likely is it that {{ Material-Issue-8 }} will become part of the MINIMUM SET (the highest priority, most key issues) in the next 5 years?

_____ (3)


 You indicated that {{ Material-Issue-9 }} does not belong in the MINIMUM SET (the highest priority, most key issues) for the {{ Industry }}. Please choose and rank up to 3 reasons why.


Please drag the tiles from the left on to the tiles on the right in the ranking you desire.

	Primary Reason	Secondary Reason	Tertiary Reason
It is of interest to a limited pool of people	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is no evidence of financial impact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The future impact is likely to be nominal	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not important to companies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not useful for investors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This was a material issue in the past, but is no longer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This would be cost-prohibitive to collect data and report on	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (Specify Below)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



You selected "Other" above; please explain:

 How likely is it that {{ Material-Issue-9 }} will become part of the MINIMUM SET (the highest priority, most key issues) in the next 5 years?


 You indicated that {{ Material-Issue-10 }} does not belong in the MINIMUM SET (the highest priority, most key issues) for the {{ Industry }}. Please choose and rank up to 3 reasons why.


Please drag the tiles from the left on to the tiles on the right in the ranking you desire.

	Primary Reason	Secondary Reason	Tertiary Reason
It is of interest to a limited pool of people	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is no evidence of financial impact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The future impact is likely to be nominal	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not important to companies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not useful for investors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This was a material issue in the past, but is no longer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This would be cost-prohibitive to collect data and report on	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (Specify Below)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



You selected "Other" above; please explain:

 How likely is it that {{ Material-Issue-10 }} will become part of the MINIMUM SET (the highest priority, most key issues) in the next 5 years?


 You indicated that {{ Material-Issue-11 }} does not belong in the MINIMUM SET (the highest priority, most key issues) for the {{ Industry }}. Please choose and rank up to 3 reasons why.

Please drag the tiles from the left on to the tiles on the right in the ranking you desire.

	Primary Reason	Secondary Reason	Tertiary Reason
It is of interest to a limited pool of people	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is no evidence of financial impact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The future impact is likely to be nominal	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not important to companies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not useful for investors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This was a material issue in the past, but is no longer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This would be cost-prohibitive to collect data and report on	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (Specify Below)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>




You selected "Other" above; please explain:

 How likely is it that {{ Material-Issue-11 }} will become part of the MINIMUM SET (the highest priority, most key issues) in the next 5 years?

_____ (3)

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 You indicated that {{ Material-Issue-12 }} does not belong in the MINIMUM SET (the highest priority, most key issues) for the {{ Industry }}. Please choose and rank up to 3 reasons why.

Please drag the tiles from the left on to the tiles on the right in the ranking you desire.

	Primary Reason	Secondary Reason	Tertiary Reason
It is of interest to a limited pool of people	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is no evidence of financial impact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The future impact is likely to be nominal	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not important to companies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not useful for investors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This was a material issue in the past, but is no longer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This would be cost-prohibitive to collect data and report on	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (Specify Below)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>




You selected "Other" above; please explain:

 How likely is it that {{ Material-Issue-12 }} will become part of the MINIMUM SET (the highest priority, most key issues) in the next 5 years?

_____ (3)

Page #17

 You indicated that {{ Material-Issue-13 }} does not belong in the MINIMUM SET (the highest priority, most key issues) for the {{ Industry }}. Please choose and rank up to 3 reasons why.

Please drag the tiles from the left on to the tiles on the right in the ranking you desire.

	Primary Reason	Secondary Reason	Tertiary Reason
It is of interest to a limited pool of people	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is no evidence of financial impact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The future impact is likely to be nominal	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not important to companies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not useful for investors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This was a material issue in the past, but is no longer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

This would be cost-prohibitive to collect data and report on
Other (Specify Below)



You selected "Other" above; please explain:

How likely is it that {{ Material-Issue-13 }} will become part of the MINIMUM SET (the highest priority, most key issues) in the next 5 years?

_____ (3)

Page #18

You indicated that {{ Material-Issue-14 }} does not belong in the MINIMUM SET (the highest priority, most key issues) for the {{ Industry }}. Please choose and rank up to 3 reasons why.

Please drag the tiles from the left on to the tiles on the right in the ranking you desire.

	Primary Reason	Secondary Reason	Tertiary Reason
It is of interest to a limited pool of people	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is no evidence of financial impact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The future impact is likely to be nominal	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not important to companies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This is not useful for investors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This was a material issue in the past, but is no longer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This would be cost-prohibitive to collect data and report on	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (Specify Below)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



You selected "Other" above; please explain:

How likely is it that {{ Material-Issue-14 }} will become part of the MINIMUM SET (the highest priority, most key issues) in the next 5 years?


_____ (3)

Page #19

In your opinion are there any issues that should be ADDED to the MINIMUM SET (the highest priority, most key issues)?

Yes
 No

Page #20

 You indicated that there are issues that need to be added to the MINIMUM SET
Please indicate up to three (3) issues below.

For each issue please provide: A 1-4 word descriptor (e.g. Pharmaceutical Water Contamination) A contextual definition (e.g. Release of Compounds during or after Manufacturing, Disposal, Ingestion Examples of industry terminology to discuss this issue (e.g. Metabolites, Endocrine Disruptors) A suggested KPI to measure it, if you have one (e.g. % of Treated waste water).

Issue #1 (Material-Issue-Add-1)

Material Issue (1-4 words) _____
Short Contextual Definition _____




Please rank up to three (3) reasons why you feel that this issue should be added to the MINIMUM SET.

	Primary Reason	Secondary Reason	Tertiary Reason
There is emerging interest in this topic	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is evidence of financial impact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It has the potential for systemic disruption	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It is valuable for companies to manage	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It is decision useful for investors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (Specify Below)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



If you selected "Other" above please explain:

 Do you have an additional issue to add?

- Yes
 No



Issue #2 (Material-Issue-Add-2)

Material Issue (1-4 words) _____
Short Contextual Definition _____




Please rank up to three (3) reasons why you feel that this issue should be added to the MINIMUM SET.

	Primary Reason	Secondary Reason	Tertiary Reason
There is emerging interest in this topic	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is evidence of financial impact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It has the potential for systemic disruption	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It is valuable for companies to manage	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It is decision useful for investors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (Specify Below)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



If you selected "Other" above please explain:

 Do you have an additional issue to add?

- Yes
- No



Issue #3(Material-Issue-Add-3)

Material Issue (1-4 words) _____

Short Contextual Definition _____




Please rank up to three (3) reasons why you feel that this issue should be added to the MINIMUM SET.

	Primary Reason	Secondary Reason	Tertiary Reason
There is emerging interest in this topic	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is evidence of financial impact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It has the potential for systemic disruption	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It is valuable for companies to manage	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It is decision useful for investors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (Specify Below)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>




If you selected "Other" above please explain:

 Below is the original set of issues please rank them in order of their relative importance for disclosure.

Please drag the tiles from the left column to the right column in order of relative importance.

	Most Important	2	3	4	Least Important
{{ Material-Issue-1 }}	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
{{ Material-Issue-2 }}	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
{{ Material-Issue-3 }}	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
{{ Material-Issue-4 }}	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
{{ Material-Issue-5 }}	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

 Please look at the original MINIMUM SET one last time. We are interested in your view of which material issues have a high degree of uncertainty, potential for systemic disruption, and/or potential to cause significant externalities. We will use this information to inform our forward looking adjustment on the materiality map.

Please tell us, which of these have the:

High Degree of Uncertainty:

Issues that involve substantial uncertainties surrounding future impacts, but have a reasonable likelihood of occurrence and whose lack of full scientific certainty shall not be used as a reason for postponing cost-effective measures to prevent them.

High Potential for Systemic Disruption:

Issues that have the potential to disrupt substantially, either positively or negatively, the financial, environmental or social systems with which companies operate.

High Potential for Externalities:

Issues that involve impacts with different time horizons and whose positive or negative consequences spill over to other sectors of the economy.

Please indicate which issues you feel have an ESPECIALLY HIGH-

<u><u>Material Issue:</u></u>	<u>Degree of Uncertainty</u>	<u>Potential for Systemic Disruption</u>	<u>Potential for Externalities</u>
{{ Material-Issue-1 }}	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
{{ Material-Issue-2 }}	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
{{ Material-Issue-3 }}	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
{{ Material-Issue-4 }}	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
{{ Material-Issue-5 }}	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
{{ Material-Issue-6 }}	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
{{ Material-Issue-7 }}	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
{{ Material-Issue-8 }}	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
{{ Material-Issue-9 }}	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
{{ Material-Issue-10 }}	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
{{ Material-Issue-11 }}	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
{{ Material-Issue-12 }}	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
{{ Material-Issue-13 }}	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
{{ Material-Issue-14 }}	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>




-- End of Section 1 --

 Section 2: Key Performance Indicators

This section of the survey seeks to capture your input on the Key Performance Indicators (KPI) selected to report on the MINIMUM SET of material issues SASB has identified. In this section you will be asked to first comment on the individual KPIs. You will have an opportunity to discuss individual KPIs, suggest alternatives where needed and provide input on how each KPI is presented (units, aggregated and/or normalized).

On each page you will see a segment of the MINIMUM SET of material issues with their associated KPIs. Please answer the question based on the information provided in each table.

 {{ Material-Issue-1 }}

Please consider these criteria in making your judgment about the quality of the suggested KPIs on this page and those that follow.

KPI Criteria: Relevant: Does this KPI adequately describe performance related to the material issue, or is it a proxy for performance? Useful: Does this KPI provide decision-useful information to companies? To investors? (need to understand both) Applicable: Is the KPI applicable to most companies in the industry? Cost-effective: Is the data already collected by most companies or can it be collected in a timely manner and at a reasonable cost? Comparable: Will the data allow for peer-to-peer benchmarking within the industry? Complete: Individually, or as a set, does the indicator provide enough information to understand and interpret performance associated with the material issue? Directional: Does the KPI provide clarity about whether an increase/decrease in the numerical value signals improved/worsened performance? Auditable: Can the data underlying this KPI be verified?

**MD - Indicates that this KPI is a Management Disclosure; as a result it may not meet some of these criteria.

Issue: {{ Material-Issue-1 }}

The related KPIs are in table below. Please rate them against KPI criteria above.

Please to scoll to the right to see all questions ---->

	Relevant	Useful	Applicable	Cost-effective	Comparable	Complete	Directional	Auditable
{{ Mat-Issue1-KPI1 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue1-KPI2 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue1-KPI3 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue1-KPI4 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue1-KPI5 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue1-KPI6 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue1-KPI7 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue1-KPI8 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue1-KPI9 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No

Comments

Suggested Alternative KPI(s)

{{ Mat-Issue1-KPI1 }}

{{ Mat-Issue1-KPI2 }}

{{ Mat-Issue1-KPI3 }}

{{ Mat-Issue1-KPI4 }}


{{ Mat-Issue1-KPI5 }}

{{ Mat-Issue1-KPI6 }}

{{ Mat-Issue1-KPI7 }}

{{ Mat-Issue1-KPI8 }}

{{ Mat-Issue1-KPI9 }}

 {{ Material-Issue-2 }}

KPI Criteria: Relevant: Does this KPI adequately describe performance related to the material issue, or is it a proxy for performance? Useful: Does this KPI provide decision-useful information to companies? To investors? (need to understand both) Applicable: Is the KPI applicable to most companies in the industry? Cost-effective: Is the data already collected by most companies or can it be collected in a timely manner and at a reasonable cost? Comparable: Will the data allow for peer-to-peer benchmarking within the industry? Complete: Individually, or as a set, does the indicator provide enough information to understand and interpret performance associated with the material issue? Directional: Does the KPI provide clarity about whether an increase/decrease in the numerical value signals improved/worsened performance? Auditable: Can the data underlying this KPI be verified?

**MD - Indicates that this KPI is a Management Disclosure; as a result it may not meet some of these criteria.

Issue: {{ Material-Issue-2 }} Please to scroll to the right to see all questions ---->

	Relevant	Useful	Applicable	Cost-effective	Comparable	Complete	Directional	Auditable
{{ Mat-Issue2-KPI1 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue2-KPI2 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue2-KPI3 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue2-KPI4 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue2-KPI5 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue2-KPI6 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue2-KPI7 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue2-KPI8 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue2-KPI9 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No

Comments

Suggested Alternative KPI(s)

{{ Mat-Issue2-KPI1 }}

{{ Mat-Issue2-KPI2 }}

{{ Mat-Issue2-KPI3 }}

{{ Mat-Issue2-KPI4 }}


{{ Mat-Issue2-KPI5 }}

{{ Mat-Issue2-KPI6 }}

{{ Mat-Issue2-KPI7 }}

{{ Mat-Issue2-KPI8 }}

{{ Mat-Issue2-KPI9 }}

 {{ Material-Issue-3 }}

KPI Criteria: Relevant: Does this KPI adequately describe performance related to the material issue, or is it a proxy for performance? Useful: Does this KPI provide decision-useful information to companies? To investors? (need to understand both) Applicable: Is the KPI applicable to most companies in the industry? Cost-effective: Is the data already collected by most companies or can it be collected in a timely manner and at a reasonable cost? Comparable: Will the data allow for peer-to-peer benchmarking within the industry? Complete: Individually, or as a set, does the indicator provide enough information to understand and interpret performance associated with the material issue? Directional: Does the KPI provide clarity about whether an increase/decrease in the numerical value signals improved/worsened performance? Auditable: Can the data underlying this KPI be verified?

**MD - Indicates that this KPI is a Management Disclosure; as a result it may not meet some of these criteria.

Issue: {{ Material-Issue-3 }} Please to scoll to the right to see all questions ---->

	Relevant	Useful	Applicable	Cost-effective	Comparable	Complete	Directional	Auditable
{{ Mat-Issue3-KPI1 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue3-KPI2 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue3-KPI3 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue3-KPI4 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue3-KPI5 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue3-KPI6 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue3-KPI7 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue3-KPI8 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue3-KPI9 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No

Comments

Suggested Alternative KPI(s)

{{ Mat-Issue3-KPI1 }}

{{ Mat-Issue3-KPI2 }}

{{ Mat-Issue3-KPI3 }}

{{ Mat-Issue3-KPI4 }}


{{ Mat-Issue3-KPI5 }}

{{ Mat-Issue3-KPI6 }}

{{ Mat-Issue3-KPI7 }}

{{ Mat-Issue3-KPI8 }}

{{ Mat-Issue3-KPI9 }}

 {{ Material-Issue-4 }}

KPI Criteria: Relevant: Does this KPI adequately describe performance related to the material issue, or is it a proxy for performance? Useful: Does this KPI provide decision-useful information to companies? To investors? (need to understand both) Applicable: Is the KPI applicable to most companies in the industry? Cost-effective: Is the data already collected by most companies or can it be collected in a timely manner and at a reasonable cost? Comparable: Will the data allow for peer-to-peer benchmarking within the industry? Complete: Individually, or as a set, does the indicator provide enough information to understand and interpret performance associated with the material issue? Directional: Does the KPI provide clarity about whether an increase/decrease in the numerical value signals improved/worsened performance? Auditable: Can the data underlying this KPI be verified?

**MD - Indicates that this KPI is a Management Disclosure; as a result it may not meet some of these criteria.

Issue: {{ Material-Issue-4 }} Please to scoll to the right to see all questions ---->

	Relevant	Useful	Applicable	Cost-effective	Comparable	Complete	Directional	Auditable
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{{ Mat-Issue4-KPI2 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue4-KPI3 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue4-KPI4 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue4-KPI5 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue4-KPI6 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue4-KPI7 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue4-KPI8 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue4-KPI9 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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Comments

Suggested Alternative KPI(s)

{{ Mat-Issue4-KPI1 }}

{{ Mat-Issue4-KPI2 }}

{{ Mat-Issue4-KPI3 }}

{{ Mat-Issue4-KPI4 }}


{{ Mat-Issue4-KPI5 }}

{{ Mat-Issue4-KPI6 }}

{{ Mat-Issue4-KPI7 }}

{{ Mat-Issue4-KPI8 }}

{{ Mat-Issue4-KPI9 }}

 {{ Material-Issue-5 }}

KPI Criteria: Relevant: Does this KPI adequately describe performance related to the material issue, or is it a proxy for performance? Useful: Does this KPI provide decision-useful information to companies? To investors? (need to understand both) Applicable: Is the KPI applicable to most companies in the industry? Cost-effective: Is the data already collected by most companies or can it be collected in a timely manner and at a reasonable cost? Comparable: Will the data allow for peer-to-peer benchmarking within the industry? Complete: Individually, or as a set, does the indicator provide enough information to understand and interpret performance associated with the material issue? Directional: Does the KPI provide clarity about whether an increase/decrease in the numerical value signals improved/worsened performance? Auditable: Can the data underlying this KPI be verified?

**MD - Indicates that this KPI is a Management Disclosure; as a result it may not meet some of these criteria.

Issue: {{ Material-Issue-5 }} Please to scoll to the right to see all questions ---->

	Relevant	Useful	Applicable	Cost-effective	Comparable	Complete	Directional	Auditable
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	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue5-KPI2 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue5-KPI3 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue5-KPI4 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue5-KPI5 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue5-KPI6 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue5-KPI7 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue5-KPI8 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue5-KPI9 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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Comments

Suggested Alternative KPI(s)

{{ Mat-Issue5-KPI1 }}

{{ Mat-Issue5-KPI2 }}

{{ Mat-Issue5-KPI3 }}

{{ Mat-Issue5-KPI4 }}


{{ Mat-Issue5-KPI5 }}

{{ Mat-Issue5-KPI6 }}

{{ Mat-Issue5-KPI7 }}

{{ Mat-Issue5-KPI8 }}

{{ Mat-Issue5-KPI9 }}

 {{ Material-Issue-6 }}

KPI Criteria: Relevant: Does this KPI adequately describe performance related to the material issue, or is it a proxy for performance? Useful: Does this KPI provide decision-useful information to companies? To investors? (need to understand both) Applicable: Is the KPI applicable to most companies in the industry? Cost-effective: Is the data already collected by most companies or can it be collected in a timely manner and at a reasonable cost? Comparable: Will the data allow for peer-to-peer benchmarking within the industry? Complete: Individually, or as a set, does the indicator provide enough information to understand and interpret performance associated with the material issue? Directional: Does the KPI provide clarity about whether an increase/decrease in the numerical value signals improved/worsened performance? Auditable: Can the data underlying this KPI be verified?

**MD - Indicates that this KPI is a Management Disclosure; as a result it may not meet some of these criteria.

Issue: {{ Material-Issue-6 }} Please to scoll to the right to see all questions ---->

	Relevant	Useful	Applicable	Cost-effective	Comparable	Complete	Directional	Auditable
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{{ Mat-Issue6-KPI2 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue6-KPI3 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue6-KPI4 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue6-KPI5 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue6-KPI6 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue6-KPI7 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue6-KPI8 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue6-KPI9 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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Comments

Suggested Alternative KPI(s)

{{ Mat-Issue6-KPI1 }}

{{ Mat-Issue6-KPI2 }}

{{ Mat-Issue6-KPI3 }}

{{ Mat-Issue6-KPI4 }}


{{ Mat-Issue6-KPI5 }}

{{ Mat-Issue6-KPI6 }}

{{ Mat-Issue6-KPI7 }}

{{ Mat-Issue6-KPI8 }}

{{ Mat-Issue6-KPI9 }}

 {{ Material-Issue-7 }}

KPI Criteria: Relevant: Does this KPI adequately describe performance related to the material issue, or is it a proxy for performance? Useful: Does this KPI provide decision-useful information to companies? To investors? (need to understand both) Applicable: Is the KPI applicable to most companies in the industry? Cost-effective: Is the data already collected by most companies or can it be collected in a timely manner and at a reasonable cost? Comparable: Will the data allow for peer-to-peer benchmarking within the industry? Complete: Individually, or as a set, does the indicator provide enough information to understand and interpret performance associated with the material issue? Directional: Does the KPI provide clarity about whether an increase/decrease in the numerical value signals improved/worsened performance? Auditable: Can the data underlying this KPI be verified?

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Issue: {{ Material-Issue-7 }} Please to scoll to the right to see all questions ---->

	Relevant	Useful	Applicable	Cost-effective	Comparable	Complete	Directional	Auditable
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{{ Mat-Issue7-KPI2 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue7-KPI3 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue7-KPI4 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue7-KPI6 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue7-KPI7 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue7-KPI8 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue7-KPI9 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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Comments

Suggested Alternative KPI(s)

{{ Mat-Issue7-KPI1 }}

{{ Mat-Issue7-KPI2 }}

{{ Mat-Issue7-KPI3 }}

{{ Mat-Issue7-KPI4 }}


{{ Mat-Issue7-KPI5 }}

{{ Mat-Issue7-KPI6 }}

{{ Mat-Issue7-KPI7 }}

{{ Mat-Issue7-KPI8 }}

{{ Mat-Issue7-KPI9 }}

 {{ Material-Issue-8 }}

KPI Criteria: Relevant: Does this KPI adequately describe performance related to the material issue, or is it a proxy for performance? Useful: Does this KPI provide decision-useful information to companies? To investors? (need to understand both) Applicable: Is the KPI applicable to most companies in the industry? Cost-effective: Is the data already collected by most companies or can it be collected in a timely manner and at a reasonable cost? Comparable: Will the data allow for peer-to-peer benchmarking within the industry? Complete: Individually, or as a set, does the indicator provide enough information to understand and interpret performance associated with the material issue? Directional: Does the KPI provide clarity about whether an increase/decrease in the numerical value signals improved/worsened performance? Auditable: Can the data underlying this KPI be verified?

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Issue: {{ Material-Issue-8 }} Please to scoll to the right to see all questions ---->

	Relevant	Useful	Applicable	Cost-effective	Comparable	Complete	Directional	Auditable
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{{ Mat-Issue8-KPI2 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue8-KPI3 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue8-KPI4 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue8-KPI6 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue8-KPI7 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue8-KPI8 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue8-KPI9 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No

Comments

Suggested Alternative KPI(s)

{{ Mat-Issue8-KPI1 }}

{{ Mat-Issue8-KPI2 }}

{{ Mat-Issue8-KPI3 }}

{{ Mat-Issue8-KPI4 }}


{{ Mat-Issue8-KPI5 }}

{{ Mat-Issue8-KPI6 }}

{{ Mat-Issue8-KPI7 }}

{{ Mat-Issue8-KPI8 }}

{{ Mat-Issue8-KPI9 }}

 {{ Material-Issue-9 }}

KPI Criteria: Relevant: Does this KPI adequately describe performance related to the material issue, or is it a proxy for performance? Useful: Does this KPI provide decision-useful information to companies? To investors? (need to understand both) Applicable: Is the KPI applicable to most companies in the industry? Cost-effective: Is the data already collected by most companies or can it be collected in a timely manner and at a reasonable cost? Comparable: Will the data allow for peer-to-peer benchmarking within the industry? Complete: Individually, or as a set, does the indicator provide enough information to understand and interpret performance associated with the material issue? Directional: Does the KPI provide clarity about whether an increase/decrease in the numerical value signals improved/worsened performance? Auditable: Can the data underlying this KPI be verified?

**MD - Indicates that this KPI is a Management Disclosure; as a result it may not meet some of these criteria.

Issue: {{ Material-Issue-9 }} Please to scoll to the right to see all questions ---->

	Relevant	Useful	Applicable	Cost-effective	Comparable	Complete	Directional	Auditable
{{ Mat-Issue9-KPI1 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue9-KPI2 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue9-KPI3 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue9-KPI4 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue9-KPI5 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue9-KPI6 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue9-KPI7 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue9-KPI8 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue9-KPI9 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No

Comments

Suggested Alternative KPI(s)

{{ Mat-Issue9-KPI1 }}

{{ Mat-Issue9-KPI2 }}

{{ Mat-Issue9-KPI3 }}

{{ Mat-Issue9-KPI4 }}


{{ Mat-Issue9-KPI5 }}

{{ Mat-Issue9-KPI6 }}

{{ Mat-Issue9-KPI7 }}

{{ Mat-Issue9-KPI8 }}

{{ Mat-Issue9-KPI9 }}

 {{ Material-Issue-10 }}

KPI Criteria: Relevant: Does this KPI adequately describe performance related to the material issue, or is it a proxy for performance? Useful: Does this KPI provide decision-useful information to companies? To investors? (need to understand both) Applicable: Is the KPI applicable to most companies in the industry? Cost-effective: Is the data already collected by most companies or can it be collected in a timely manner and at a reasonable cost? Comparable: Will the data allow for peer-to-peer benchmarking within the industry? Complete: Individually, or as a set, does the indicator provide enough information to understand and interpret performance associated with the material issue? Directional: Does the KPI provide clarity about whether an increase/decrease in the numerical value signals improved/worsened performance? Auditable: Can the data underlying this KPI be verified?

**MD - Indicates that this KPI is a Management Disclosure; as a result it may not meet some of these criteria.

Issue: {{ Material-Issue-10 }} Please to scoll to the right to see all questions ---->

	Relevant	Useful	Applicable	Cost-effective	Comparable	Complete	Directional	Auditable
{{ Mat-Issue10-KPI1 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue10-KPI2 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue10-KPI3 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue10-KPI4 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue10-KPI5 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue10-KPI6 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue10-KPI7 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue10-KPI8 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue10-KPI9 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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Comments

Suggested Alternative KPI(s)

{{ Mat-Issue10-KPI1 }}

{{ Mat-Issue10-KPI2 }}

{{ Mat-Issue10-KPI3 }}

{{ Mat-Issue10-KPI4 }}


{{ Mat-Issue10-KPI5 }}

{{ Mat-Issue10-KPI6 }}

{{ Mat-Issue10-KPI7 }}

{{ Mat-Issue10-KPI8 }}

{{ Mat-Issue10-KPI9 }}

 {{ Material-Issue-11 }}

KPI Criteria: Relevant: Does this KPI adequately describe performance related to the material issue, or is it a proxy for performance? Useful: Does this KPI provide decision-useful information to companies? To investors? (need to understand both) Applicable: Is the KPI applicable to most companies in the industry? Cost-effective: Is the data already collected by most companies or can it be collected in a timely manner and at a reasonable cost? Comparable: Will the data allow for peer-to-peer benchmarking within the industry? Complete: Individually, or as a set, does the indicator provide enough information to understand and interpret performance associated with the material issue? Directional: Does the KPI provide clarity about whether an increase/decrease in the numerical value signals improved/worsened performance? Auditable: Can the data underlying this KPI be verified?

**MD - Indicates that this KPI is a Management Disclosure; as a result it may not meet some of these criteria.

Issue: {{ Material-Issue-11 }} Please to scoll to the right to see all questions ---->

	Relevant	Useful	Applicable	Cost-effective	Comparable	Complete	Directional	Auditable
{{ Mat-Issue11-KPI1 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue11-KPI2 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue11-KPI3 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue11-KPI4 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
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{{ Mat-Issue11-KPI5 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue11-KPI6 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue11-KPI7 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue11-KPI8 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue11-KPI9 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No

Comments

Suggested Alternative KPI(s)

{{ Mat-Issue11-KPI1 }}

{{ Mat-Issue11-KPI2 }}

{{ Mat-Issue11-KPI3 }}

{{ Mat-Issue11-KPI4 }}


{{ Mat-Issue11-KPI5 }}

{{ Mat-Issue11-KPI6 }}

{{ Mat-Issue11-KPI7 }}

{{ Mat-Issue11-KPI8 }}

{{ Mat-Issue11-KPI9 }}

 {{ Material-Issue-12 }}

KPI Criteria: Relevant: Does this KPI adequately describe performance related to the material issue, or is it a proxy for performance? Useful: Does this KPI provide decision-useful information to companies? To investors? (need to understand both) Applicable: Is the KPI applicable to most companies in the industry? Cost-effective: Is the data already collected by most companies or can it be collected in a timely manner and at a reasonable cost? Comparable: Will the data allow for peer-to-peer benchmarking within the industry? Complete: Individually, or as a set, does the indicator provide enough information to understand and interpret performance associated with the material issue? Directional: Does the KPI provide clarity about whether an increase/decrease in the numerical value signals improved/worsened performance? Auditable: Can the data underlying this KPI be verified?

**MD - Indicates that this KPI is a Management Disclosure; as a result it may not meet some of these criteria.

Issue: {{ Material-Issue-12 }} Please to scoll to the right to see all questions ---->

	Relevant	Useful	Applicable	Cost-effective	Comparable	Complete	Directional	Auditable
{{ Mat-Issue12-KPI1 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue12-KPI2 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue12-KPI3 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue12-KPI4 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue12-KPI5 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue12-KPI6 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue12-KPI7 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue12-KPI8 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue12-KPI9 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No

Comments

Suggested Alternative KPI(s)

{{ Mat-Issue12-KPI1 }}

{{ Mat-Issue12-KPI2 }}

{{ Mat-Issue12-KPI3 }}

{{ Mat-Issue12-KPI4 }}


{{ Mat-Issue12-KPI5 }}

{{ Mat-Issue12-KPI6 }}

{{ Mat-Issue12-KPI7 }}

{{ Mat-Issue12-KPI8 }}

{{ Mat-Issue12-KPI9 }}

 {{ Material-Issue-13 }}

KPI Criteria: Relevant: Does this KPI adequately describe performance related to the material issue, or is it a proxy for performance? Useful: Does this KPI provide decision-useful information to companies? To investors? (need to understand both) Applicable: Is the KPI applicable to most companies in the industry? Cost-effective: Is the data already collected by most companies or can it be collected in a timely manner and at a reasonable cost? Comparable: Will the data allow for peer-to-peer benchmarking within the industry? Complete: Individually, or as a set, does the indicator provide enough information to understand and interpret performance associated with the material issue? Directional: Does the KPI provide clarity about whether an increase/decrease in the numerical value signals improved/worsened performance? Auditable: Can the data underlying this KPI be verified?

**MD - Indicates that this KPI is a Management Disclosure; as a result it may not meet some of these criteria.

Issue: {{ Material-Issue-13 }} Please to scoll to the right to see all questions ---->

	Relevant	Useful	Applicable	Cost-effective	Comparable	Complete	Directional	Auditable
{{ Mat-Issue13-KPI1 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue13-KPI2 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue13-KPI3 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue13-KPI4 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue13-KPI5 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue13-KPI6 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue13-KPI7 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue13-KPI8 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue13-KPI9 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No

Comments

Suggested Alternative KPI(s)

{{ Mat-Issue13-KPI1 }}

{{ Mat-Issue13-KPI2 }}

{{ Mat-Issue13-KPI3 }}

{{ Mat-Issue13-KPI4 }}


{{ Mat-Issue13-KPI5 }}

{{ Mat-Issue13-KPI6 }}

{{ Mat-Issue13-KPI7 }}

{{ Mat-Issue13-KPI8 }}

{{ Mat-Issue13-KPI9 }}

 {{ Material-Issue-14 }}

KPI Criteria: Relevant: Does this KPI adequately describe performance related to the material issue, or is it a proxy for performance? Useful: Does this KPI provide decision-useful information to companies? To investors? (need to understand both) Applicable: Is the KPI applicable to most companies in the industry? Cost-effective: Is the data already collected by most companies or can it be collected in a timely manner and at a reasonable cost? Comparable: Will the data allow for peer-to-peer benchmarking within the industry? Complete: Individually, or as a set, does the indicator provide enough information to understand and interpret performance associated with the material issue? Directional: Does the KPI provide clarity about whether an increase/decrease in the numerical value signals improved/worsened performance? Auditable: Can the data underlying this KPI be verified?

**MD - Indicates that this KPI is a Management Disclosure; as a result it may not meet some of these criteria.

Issue: {{ Material-Issue-14 }} Please to scoll to the right to see all questions ---->

	Relevant	Useful	Applicable	Cost-effective	Comparable	Complete	Directional	Auditable
{{ Mat-Issue14-KPI1 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue14-KPI2 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue14-KPI3 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue14-KPI4 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue14-KPI5 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue14-KPI6 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue14-KPI7 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue14-KPI8 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
{{ Mat-Issue14-KPI9 }}	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No

Comments

Suggested Alternative KPI(s)

{{ Mat-Issue14-KPI1 }}

{{ Mat-Issue14-KPI2 }}

{{ Mat-Issue14-KPI3 }}

{{ Mat-Issue14-KPI4 }}


{{ Mat-Issue14-KPI5 }}

{{ Mat-Issue14-KPI6 }}

{{ Mat-Issue14-KPI7 }}

{{ Mat-Issue14-KPI8 }}

{{ Mat-Issue14-KPI9 }}


 Units, Aggregate and Normalization

Some KPIs, especially those pertaining to resource efficiency, can be presented in aggregate (total annual resource use) as well as in normalized form (by activity, e.g.: sales; by occupancy, e.g.: beds; by surface covered, e.g: square foot). Normalized KPIs are useful for benchmarking and peer to peer comparison. They can be useful in tracking and monitoring resource use efficiencies, independent of output increases or decreases (ie: increase/decrease in sales, services rendered, or physical footprint).


For each of the following KPIs, please give us your opinion on the most useful way to present and use the KPI.

 Material Issue:

Product Safety


 Key Performance Indicator:

Total value (\$) of products sold subject to product recalls for safety or health reasons

 The aggregate form KPI of interest measures the total value (\$) of products sold subject to product recalls for safety or health reasons

For this KPI, is it most useful to present the data in:

- Aggregate form only
- Both in aggregate and normalized form?

 If presenting in normalized form, the most appropriate units to use are:

- Sales from products recalled for safety or health concerns (\$) / Total sales (\$)
- Other: _____

 Other Comments on Units and Normalization for this Issue / KPI:

 Units, Aggregate and Normalization


For each of the following KPIs, please give us your opinion on the most useful way to present and use the KPI.

 Material Issue:

Resource Efficiency

 Key Performance Indicator:


Total annual energy consumption (Gigajoules)

 The aggregate form KPI of interest measures the total annual energy consumption.

For this KPI, is it most useful to present the data in:

- Aggregate form only


Both in aggregate and normalized form?

 If presenting in normalized form, the most appropriate units to use are:


Energy intensity : Annual energy consumption (gigajoules) / total sales (\$ million sales)

Annual energy consumption / unit of production

Other: _____

 Other Comments on Units and Normalization for this Issue / KPI:


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 Units, Aggregate and Normalization


For each of the following KPIs, please give us your opinion on the most useful way to present and use the KPI.

 Material Issue:

Resource Efficiency

 Key Performance Indicator:


Total annual renewable energy use (GJ)

 The aggregate form KPI of interest measures the total annual renewable energy use.

For this KPI, is it most useful to present the data in:

Aggregate form only

Both in aggregate and normalized form?


 If presenting in normalized form, the most appropriate units to use are:

Renewable energy use (GJ) / total energy use (GJ)

Other: _____

 Other Comments on Units and Normalization for this Issue / KPI:


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 Units, Aggregate and Normalization

For each of the following KPIs, please give us your opinion on the most useful way to present and use the KPI.


 Material Issue:

Resource Efficiency


 Key Performance Indicator:

Total annual greenhouse gas emissions (metric tonnes CO₂e)


Scope 1 Scope 2 Scope 3

 The aggregate form KPI of interest measures the total annual greenhouse gas emissions. For this KPI, is it most useful to present the data in:


- Aggregate form only
- Both in aggregate and normalized form?

 If presenting in normalized form, the most appropriate units to use are:


- Greenhouse gas intensity : total greenhouse gas emissions (metric tonnes of CO₂e) / annual sales (\$ million sales)
- Annual greenhouse gas emissions / unit of production
- Other: _____

 Other Comments on Units and Normalization for this Issue / KPI:


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 Units, Aggregate and Normalization


For each of the following KPIs, please give us your opinion on the most useful way to present and use the KPI.

 Material Issue:


Resource Efficiency

 Key Performance Indicator:


Total annual water used (cubic meters)

 The aggregate form KPI of interest measures the total annual water used. For this KPI, is it most useful to present the data in:


- Aggregate form only
- Both in aggregate and normalized form?

 If presenting in normalized form, the most appropriate units to use are:

- Water intensity : Annual water use (CM) / sales (\$ million sales)
- Annual water consumption / unit of production
- Other: _____

 Other Comments on Units and Normalization for this Issue / KPI:


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 Units, Aggregate and Normalization


For each of the following KPIs, please give us your opinion on the most useful way to present and use the KPI.

 Material Issue:


Resource Efficiency

 Key Performance Indicator:


Total annual waste generated (tons)


 The aggregate form KPI of interest measures the total annual waste generated. For this KPI, is it most useful to present the data in:

- Aggregate form only
- Both in aggregate and normalized form?

 If presenting in normalized form, the most appropriate units to use are:

- Waste intensity : annual waste generated (tons) / annual sales (\$ million sales)
- Annual waste generated / unit of production
- Other: _____


 Other Comments on Units and Normalization for this Issue / KPI:

 Units, Aggregate and Normalization


For each of the following KPIs, please give us your opinion on the most useful way to present and use the KPI.

 Material Issue:


Product Lifecycle Management

 Key Performance Indicator:

Annual sales of green products or services (as indicated by elimination of toxics, low energy consumption, potential for take back) (\$)

 The aggregate form KPI of interest measures the Annual sales of green products or services (as indicated by elimination of toxics, low energy consumption, potential for take back) (\$). For this KPI, is it most useful to present the data in:


- Aggregate form only
- Both in aggregate and normalized form?

 If presenting in normalized form, the most appropriate units to use are:

- Sales of green products or services (as indicated by elimination of toxics, low energy consumption, potential for take back) (\$) / total sales (\$)
- Other: _____

 Other Comments on Units and Normalization for this Issue / KPI:



 Section 3: Evidence of Economic Impact


This section of the survey seeks to capture your input on evidence that SASB should be collecting to document and demonstrate the financial impact associated with the management (or non-management) of the key material issues identified for this industry.

For example, in the pharmaceuticals industry, a company's ability to effectively manage the safety of clinical trial participants has been demonstrated to be material. The death of a patient in a Bristol-Meyers Squibb clinical trial for a Hepatitis C drug resulted in reduced analysts' sales estimates of between \$34 and \$800 million for 2016. The company experienced a subsequent 10% drop in stock value.

In this section, we ask that you think about each material issue and the evidence that SASB has presented. Please document any other instances or cases that you know of, that illustrate the economic impact of poor or good management of the issue in the industry. You will also have the opportunity to document evidence for any additional material issues you have identified as being highly material.

 {{ Industry }} Brief Evidence by Material Issue

Material issue Evidence Link Regulatory trends The Patient Protection and Affordable Care Act (PPACA) will increase the number of insured by an estimated 26 million. Bloomberg L.P. "Exchanges May Bring Hospitals Bonanza of 26 Million Patients". Bloomberg Terminal 27 Sep 2012. Regulatory trends In addition to increased utilization of health care services and subsequently medical supplies, the PPACA includes a 2.3% sales tax on medical devices sold after December 31, 2012. This is estimated to cost the industry \$20 billion over the next 10 years. Weaver, Christopher. "Excise Tax Remains for Medical Devices". The Wall Street Journal 28 Jun 2012: Web Product safety According to the FDA, 4,343 medical devices were recalled between 2005 and 2010. Bombourg, Nicolas. "Regulatory Intelligence on Medical Device Recalls – Ineffective Process Control, Defects in Design of Device, Software or Other Components are the Major Reasons for Recall". PRNewswire 10 May 2012: Web Product safety In 2010, Johnson Johnson recalled a hip implant that had been used in an estimated 93,000 patients worldwide. The company reports that it spent \$800 million on the recall over the last two years. However, Johnson Johnson is currently facing 8,000 lawsuits relating to the hip implant, which could cost the company an additional \$2 billion. Singer, Natasha. "Johnson Johnson Recalls Hip Implants". The New York Times 26 Aug 2010: Web <http://www.nytimes.com/2010/08/27/business/27hip.html> Feeley, Jef. "J Said to Pay \$600,000 to Settle First Suits Over Hips". Bloomberg 21 Aug 2012: Web Ethical marketing In 2009, Synthes and four of its executives were indicted for marketing Norian XR for off-label use in certain spinal surgeries. At least five deaths have been attributed to this off-label use, and the company was required to pay \$23 million in fines, while four executives were sentenced to up to nine months in prison. Perry, Susan. "Fortune Tells Chilling, Deadly Tale of a Company's End Run Around FDA Rules". MinnPost 21 Sep 2012: Web Corruption and bribery Biomet was fined \$23 million in 2012 for paying surgeons in Argentina, Brazil, and China to use its artificial hips. In 2011, Medtronic agreed to pay \$23.5 million in fines for illegal kickbacks to doctors who implanted its pacemakers and defibrillators Jack, Andrew. "DoJ Fines Biomet \$23m Over Bribery". Financial Times 26 Mar 2012: Web Schoenberg, Tom. "Medtronic Agrees to \$23.5M Kickback Settlement". Bloomberg 13 Dec 2011: Web Product Lifecycle Management In 2010, Kaiser Permanente announced a sustainability scorecard for medical products. The initiative will require its suppliers to provide environmental data for equipment and supplies used in the company's facilities. Kaiser Permanente spends an estimated \$1 billion on medical products annually, and with its supply chain partners could influence \$10 billion in medical purchasing. Ardent Health Services in New Mexico and Oklahoma saved \$1.7 million from reprocessing medical equipment in 2011, and expects to reach \$2 million in savings in 2012. Patton, Susannah. "Kaiser Permanente Launches Sustainability Scorecard for Medical Products". Kaiser Permanente News Center 4 May 2010: "Ardent Health Services: Even a Small Number Generates Big Savings". Stryker : Web

 Do you know of additional evidence that can substantiate the links to value?

- Yes
- No

 Description of Evidence:

We are looking for any additional evidence that you may be aware of that substantiates the links between ESG issues and financial performance. We are gathering evidence associated with a particular company's experience, or quantitative evidence or academic studies looking at the effect of management or mismanagement of the issue on multiple companies and/or the industry.

Please describe the type of evidence that you are aware of in the text box below. If possible please provide a link or file below the text box.



Web link(s) to evidence described above.

Link #1:



Link #2:



-- End of Section 3 --

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 Section 4: Comments on {{ Industry }} Briefs


This is the final section of the survey. We'd like your comments on the {{ Industry }} Briefs that we've produced.

Page #48


 Industry Summary

You may reference the Industry summary (and brief in its entirety) here:

<http://www.sasb.org/biotechnology/>

 Please rate the Industry Summary in terms of providing a concise snapshot of the industry.

_____ (5)


 Do you have any comments on the summary?

Is there anything missing, misrepresented or inaccurate?


Page #49

 Regulatory Trends

You may reference the Regulatory Trends (and the brief in its entirety) here:
<http://www.sasb.org/biotechnology/>

 Please rate the Regulatory Trends in terms of providing a concise snapshot of regulatory trends in this industry.

_____ (5)


 Do you have any comments on the Regulatory Trends?

Is there anything missing, misrepresented or innacurate?


Page #50

 ESG Risks Opportunities

You may reference the ESG Risks Opportunities (and brief in its entirety) here:
<http://www.sasb.org/biotechnology/>

 Please rate the ESG Risks Opportunities Section in terms of the quality of the arguments presented.

_____ (5)

 Do you have any comments on the ESG Risks Opportunities Sections ?

Is there anything missing, misrepresented or innacurate?

Page #51

 Do you have any additional comments on the Industry Brief in general?

Is there anything missing, misrepresented or innacurate?



-- End of Section 4 --


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 Thank You! - PLEASE CLICK SUBMIT BELOW

Thank you very much for your participation. Your time and input are very much appreciated. We will review all participants' input in aggregate, and will issue a draft for public comment in the near future. We will notify you when the exposure draft is posted on Podio and our website (sasb.org).

We encourage you to continue using the IWG Forum as a channel to facilitate discussion.

If you have any final comments please feel free to share them with us in the field below or email us at IWG@sasb.org

 Final Comments:



-- End of SASB {{ Industry }} Working Group Survey --