

# ABA KPI 2019

## CRITERIA OF ANALYSIS AND KPI

### SHAREHOLDER RESPONSIBILITY

Quality of financial communication	- Profit Warning History
Capacity of the board and committees	- Board attendance rate - Separation President/CEO - Amount of directors' fees - Independence of the Board - Existence of a CSR committee - % of women - % of foreigners
Respect for minority shareholders	- Shareholding structure - Anti-takeover mechanisms - TOP 3 shareholders
Accounting risks	- History of accounting irregularities over a period of 10 years - % of audit fees in the fees of the statutory auditors - % of audit fees out of total revenues - Independence of the audit committee - CEO/CFO on the audit committee
Remuneration of the CEO	- History of negative votes at general meetings - Amount of fixed compensation, short-term variable compensation and long-term variable compensation - % variable part in total remuneration - CSR performance criteria
Quality of management	- Size of the Management Committee - Age of the CEO - % of women on Management Committee

## ENVIRONMENTAL RESPONSIBILITY

Environmental management	<ul style="list-style-type: none"> <li>- Existence of an EMS (Environmental Management System)</li> <li>- Scope of reporting</li> <li>- Strategic leadership</li> <li>- Dedicated director</li> </ul>
Climate policy and energy efficiency	<ul style="list-style-type: none"> <li>- Scope 1, 2 and 3 CO2 emissions</li> <li>- Energy consumption</li> <li>- Water consumption</li> <li>- Waste recovery rate</li> </ul>
Biodiversity impact and externalities - Accident and pollution history	
Regulation and certification	<ul style="list-style-type: none"> <li>- Type of certification</li> <li>- % of ISO 14001 certification</li> </ul>

## SOCIAL RESPONSIBILITY

Attractiveness and recruitment	<ul style="list-style-type: none"> <li>- Change in employee turnover over a period of 10 years</li> <li>- Absenteeism trends over a period of 10 years</li> <li>- External salary assessment (e.g. Glassdoor)</li> <li>- Sector attractiveness</li> <li>- % job offers compared to total staff</li> </ul>
Social climate and working conditions	<ul style="list-style-type: none"> <li>- Employee Turnover</li> <li>- Absenteeism</li> <li>- History of strikes and labour protests</li> <li>- Context of heavy restructuring</li> </ul>
Company culture and HR management	<ul style="list-style-type: none"> <li>- Productivity</li> <li>- Scope of reporting</li> <li>- Percentage of full-time employees</li> <li>- Share of employees on permanent contract</li> <li>- Payroll (amount)</li> <li>- HR role on the Management Committee</li> <li>- Headcount</li> <li>- % payroll compared to revenues</li> <li>- % employee shareholding</li> </ul>
Training and career management	<ul style="list-style-type: none"> <li>- Training access rate</li> <li>- Training hours per employee</li> <li>- Seniority</li> <li>- Average age</li> <li>- % of training expenses compared to revenues</li> </ul>
Promotion of diversity	<ul style="list-style-type: none"> <li>- % of women</li> <li>- % of female managers</li> </ul>
Health and safety	<ul style="list-style-type: none"> <li>- Frequency rate of accidents</li> <li>- Severity rate of accidents</li> </ul>

## CORPORATE SOCIAL RESPONSIBILITY

Capacity for innovation and pricing power	<ul style="list-style-type: none"> <li>- Brand value</li> <li>- % of new products (less than 5 years old)</li> <li>- % of R&amp;D expenditure compared to revenues</li> </ul>
Tax consistency	<ul style="list-style-type: none"> <li>- Transparency of the tax rate by country</li> <li>- Effective tax rate</li> <li>- Number of subsidiaries in tax havens</li> <li>- Evolution of the tax rate over a period of 10 years</li> <li>- % of non audit related fees in auditors' fees</li> </ul>
Corruption and business ethics	<ul style="list-style-type: none"> <li>- Sector at risk</li> <li>- History of controversies over a period of 10 years</li> <li>- Exposure to high risk countries</li> </ul>
Management of the supply chain	<ul style="list-style-type: none"> <li>- Limitation of the length of supply chain</li> <li>- History of accidents over a period of 10 years</li> <li>- Supplier site audit expenses</li> <li>- ESG contractual clause in supplier contracts</li> <li>- % of the supplier chain audited</li> <li>- % of production outsourced</li> <li>- % of supplier audit fees compared to revenues</li> </ul>
Protection of personal data	<ul style="list-style-type: none"> <li>- Significant use of personal data in the business model</li> <li>- History of controversies over a period of 10 years</li> </ul>
Quality, safety, product traceability	- History of recalls/quality issues over a period of 10 years
Respect for local communities and human rights	<ul style="list-style-type: none"> <li>- History of controversies over a period of 10 years</li> <li>- Community/social investments</li> </ul>
Customer satisfaction and market share gains	<ul style="list-style-type: none"> <li>- History of customer complaints over a period of 10 years</li> <li>- Customer satisfaction</li> <li>- Organic growth over a period of 10 years</li> </ul>

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