

# What are ESG Factors?

A subset of non-financial performance indicators which include:

## Environment



## Social



## Governance



✓ Climate impact

✓ Greenhouse gas emissions

✓ Energy efficiency

✓ Air and water pollution

✓ Water scarcity

✓ Biodiversity

✓ Site restoration

✓ Human rights

✓ Local community impact and employment

✓ Child labour

✓ Working conditions

✓ Health and safety

✓ Anti-corruption

✓ Alignment of interest

✓ Executive compensation

✓ Board independence and composition

✓ Other shareholder rights