

ESG documentation

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1.Tutorial

1.1.Creating an account:

[Home](#) [Login](#)

About the ESG Scoring Application

1. Mission Statement

Our mission is to provide organizations with a transparent, reliable, and accessible platform for assessing their Environmental, Social, and Governance (ESG) performance. We align our scoring methodology with internationally recognized sustainability frameworks to support accountability, investor confidence, and long-term operational resilience.

2. The Problem We Solve

As ESG reporting becomes an integral part of global regulatory and investor expectations, organizations face several challenges:

- **Fragmented or inconsistent ESG data** spread across internal documents and spreadsheets.
- **Rapidly evolving regulations** such as CSRD, EU Taxonomy, and international disclosure frameworks.
- **Lack of accessible tooling** for smaller or developing organizations seeking structured ESG evaluations.

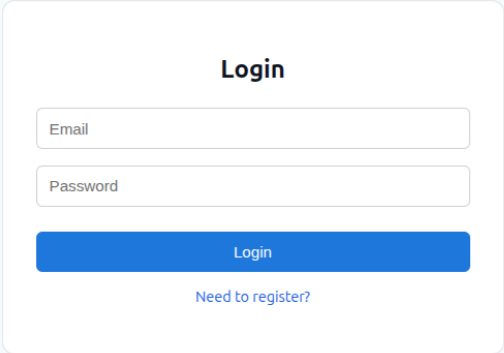
The ESG Scoring App addresses these challenges by providing a structured, consistent scoring system supported by secure user authentication and historical tracking.

3. Standards, Methodology & Documentation Basis

Our ESG scoring methodology is built on internationally accepted sustainability guidance to ensure reliability, comparability, and audit readiness.

Greenhouse Gas Protocol (GHG Protocol)

Upon clicking the link, you will be directed to the home screen. To log in, click **Login** in the top navigation bar.



The image shows a login form centered on a light blue background. The form is a white rounded rectangle containing the title 'Login', two input fields for 'Email' and 'Password', a blue 'Login' button, and a link 'Need to register?'.

Login

Email

Password

Login

[Need to register?](#)

Once you have completed this step, you will be taken to the login screen. To create an account, click **Need to register?**.

Register

Register

[Already registered?](#)

After clicking **Register**, the registration screen will appear. Fill in your company name, email, and password to complete the sign-up process.

Register

Register


[Already registered?](#)

Once the registration form has been completed, select **Register** to register your company. After successful registration, the **ESG Form** and **History** tabs will become available in the top toolbar.

1.2 ESG form

[Home](#) [Login](#) [ESG Form](#) [History](#)

ESG Questionnaire

Reporting Date 12/21/2025 

Section 0: Company Information

Company Profile

What is the legal name of the company? Tutorial

What is the ESG reporting date?(yyyy-mm-dd) 2025-12-21

Which industrial sector does the company operate in? it

In which country is the company headquartered? spain

How many employees does the company have? 10

What is the company's annual annual revenue (EUR)? 10000000

Who is the primary ESG contact person? John doe

What is the ESG contact email address? Tutorial@tutorial.com

Clicking **ESG Form** opens **Section 0**, which is used to enter your company information.

Section 1: Environmental & Social Risk Management

Environmental & Social Impact Assessments

- Has an Environmental Impact Assessment (EIA) been conducted? ☒ Yes ☐ No
- Has a Social Impact Assessment been conducted? ☒ Yes ☐ No
- Does the project require a Strategic Environmental Assessment (SEA)? ☒ Yes ☐ No
- If required, has the Strategic Environmental Assessment (SEA) been completed? ☐ Yes ☒ No

Human Rights Due Diligence

- Has a human rights screening been conducted? ☒ Yes ☐ No
- Was a Human Rights Impact Assessment (HRIA) required? ☒ Yes ☐ No
- If required, has the Human Rights Impact Assessment (HRIA) been completed? ☒ Yes ☐ No

Management Systems & Policies

- Is an Environmental and Social Management System (ESMS) in place? ☒ Yes ☐ No
- Does the company have a formal ESG policy? ☒ Yes ☐ No
- Are contractors required to comply with ESG standards? ☒ Yes ☐ No

Project Screening

- How many projects have undergone an Environmental Impact Assessment?
- How many projects required an EIA but have not completed one?

ESG Risk Management

- Does the company maintain an ESG risk register? ☒ Yes ☐ No

Monitoring & Oversight

- How frequently are ESG risks and impacts monitored?

In this section, you provide information about environmental and social risks connected to your company's activities. These questions help assess how your operations affect people, communities, and the environment.

Section 2: Stakeholder Engagement & Disclosure

Stakeholder Engagement Planning

Is there a formal stakeholder engagement plan in place? ☒ Yes ☐ No

How many public stakeholder meetings were conducted? 8

Grievance Mechanisms

Is there a grievance mechanism available to external stakeholders? ☒ Yes ☐ No

Is the grievance mechanism publicly accessible? ☒ Yes ☐ No

What percentage of grievances were resolved? 50

Disclosure & Transparency

Is project-related information publicly disclosed? ☒ Yes ☐ No

Engagement Coverage

What level of project coverage does stakeholder engagement achieve? Limited projects ▼

In this section, you provide information on how your company engages with stakeholders and communicates relevant information. These questions help assess transparency, accountability, and how stakeholder concerns are identified and addressed.

Section 3: Resource Efficiency & Pollution Prevention

Energy & Resource Efficiency

- What is the company's total energy consumption (kWh)?
- What percentage of total energy comes from renewable sources?
- Does the company have an energy efficiency program in place? ☒ Yes ☐ No
- Has LED lighting been implemented? ☒ Yes ☐ No
- Have HVAC efficiency improvements been implemented? ☒ Yes ☐ No
- Are smart meters used for energy monitoring? ☒ Yes ☐ No
- Has building insulation been improved? ☒ Yes ☐ No
- Are heat pumps used to improve energy efficiency? ☒ Yes ☐ No
- Has process optimization been implemented to reduce energy use? ☒ Yes ☐ No

Circular Economy

- What is the total quantity of raw materials used?
- What percentage of raw materials are recycled?
- What percentage of products are designed for recycling?
- Does the company have a circular economy strategy? ☒ Yes ☐ No

Air Emissions

- Are air emission control systems installed? ☒ Yes ☐ No
- What are the SOx emissions (tonnes)?
- What are the NOx emissions (tonnes)?
- What are the particulate matter emissions (tonnes)?

Waste Management

- What is the total amount of waste generated (kg)?
- What percentage of waste is recycled?
- What percentage of waste is landfilled?
- What percentage of waste is incinerated?
- How much hazardous waste is generated (kg)?
- Are procedures in place for hazardous waste handling? ☒ Yes ☐ No

Wastewater Management

- What volume of wastewater is generated?
- Is wastewater treated on-site? ☒ Yes ☐ No
- Is wastewater treated by a third party? ☒ Yes ☐ No


In this section, you provide information on how your company manages resource use and prevents pollution. These questions help assess efficiency in the use of energy, water, and materials, as well as measures taken to reduce waste, emissions, and environmental impact.

Section 4: Biodiversity & Ecosystems

Biodiversity Context & Impacts

Are operations located near protected or sensitive biodiversity areas? ☒ Yes ☐ No

Is a biodiversity management plan in place? ☒ Yes ☐ No

What is the level of biodiversity impact? Low 

Has an ecosystem services assessment been conducted? ☒ Yes ☐ No

Are biodiversity restoration actions implemented? ☒ Yes ☐ No

In this section, you provide information on how your company's activities interact with biodiversity and ecosystems. These questions help assess potential impacts on natural habitats, species, and ecosystem services, as well as measures taken to avoid, minimize, or mitigate harm.

Section 5: Climate Change & Greenhouse Gas Emissions

Scope 1: Direct Emissions

Natural gas consumption (m³)

Diesel fuel consumption (litres)

Gasoline consumption (litres)

Fuel oil consumption (litres)

Propane consumption (litres)

Coal consumption (tonnes)

R410a leaked (kg)

R134a leaked (kg)

R404a leaked (kg)

R407a leaked (kg)

R507a leaked (kg)

R123a leaked (kg)

R32 leaked (kg)

Cement Production (tonnes)

lime Production (tonnes)

steel Production (tonnes)

aluminium Production (tonnes)

ammonia Production (tonnes)

glass Production (tonnes) 0

Direct Flare (Tonnes) 0

Wastewater Methane production (tonnes) 0

Wastewater Methane production (tonnes) 0

Scope 2: Indirect Energy Emissions

Purchased electricity consumption (Scope 2, kWh) 10000

Which electricity grid region applies? USA ▼

Purchased heat consumption (Scope 2, kWh) 1000

Purchased cooling consumption (Scope 2, kWh) 1000

What percentage of Scope 2 energy is renewable? 50

Scope 3: Value Chain Emissions

Purchased goods/services (EUR) 0

Capital goods (EUR) 10000

Upstream transport activity (tonne-km) 0

Landfill waste generated in operations (kg) 0

Compost waste generated in operations (kg) 0

recycling waste generated in operations (kg) 0

Incineration waste generated in operations (kg) 0

Total distance travelled for business travel (km) 0

| | |
|--|------|
| Total distance travelled by employees commuting (km) | 0 |
| Downstream transport (tonne-km) | 0 |
| Downstream transport activity (tonne-km) | 0 |
| Processing of sold products (tonnes) | 0 |
| Downstream leased assets (kWh) | 1000 |
| Franchises energy use (kWh) | 1000 |
| Total financed emissions (tCO ₂ e) | 0 |

Emissions Quality & Historical Data

| | |
|--------------------------------|------------|
| Last Year Scope 1 | 15450 |
| Last Year Scope 2 | 1230 |
| Last Year Scope 3 | 1340 |
| Activity data quality score | A |
| Emission factor quality rating | Tier 1 |
| Verification level | Reasonable |

Climate Risk & Resilience

| | |
|--|---|
| climateRiskAssessment | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| Climate risk level | Medium |
| Climate scenario analysis conducted? | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| Does a climate adaptation plan exist? | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| Physical climate risks considered in design? | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| Transition risks considered? | <input checked="" type="radio"/> Yes <input type="radio"/> No |

This section focuses on greenhouse gas (GHG) emissions and climate-related impacts. It builds on the emissions information provided earlier in the form.

Within this section, you will find a subsection that refers to **last year's Scope 1, Scope 2, and Scope 3 emissions calculations**. In **Section 1.4**, guidance is provided on how to use this form to calculate your company's emissions for the previous reporting year.

Section 6: Land Acquisition & Involuntary Resettlement

Involuntary Resettlement

- Does the project require land acquisition? ☒ Yes ☐ No
- Is a resettlement plan in place? ☒ Yes ☐ No
- Is compensation aligned with legal requirements? ☒ Yes ☐ No
- Have resettlement consultations been conducted? ☒ Yes ☐ No

In this section, you provide information on any land acquisition activities and the potential for involuntary resettlement related to your company's operations. These questions help assess social impacts, including effects on local communities, land use, and livelihoods, as well as measures taken to avoid or mitigate negative outcomes.

Section 7: Indigenous Peoples, Gender & Vulnerable Groups

Indigenous Peoples

- Does the project impact Indigenous Peoples? ☒ Yes ☐ No
- Was Free, Prior and Informed Consent (FPIC) applied? ☒ Yes ☐ No

Vulnerable Groups

- Are measures in place to protect vulnerable groups? ☒ Yes ☐ No

Gender Equality

- Is a gender action plan in place? ☒ Yes ☐ No
- What percentage of the workforce are women?
- What percentage of management positions are held by women?

Ethics & Anti-Corruption

- Is there a non-discrimination policy? ☒ Yes ☐ No
- Is there an anti-harassment policy? ☒ Yes ☐ No

In this section, you provide information on how your company's activities affect **Indigenous Peoples**, gender equality, and other vulnerable or at-risk groups. These questions help assess potential social impacts, inclusion practices, and measures taken to prevent discrimination and protect human rights.

Section 8: Labour & Working Conditions

Labour Rights

What percentage of workers are covered by collective bargaining? 0

Is there a child labour policy? ☐ Yes ☒ No

Is there a forced labour policy? ☐ Yes ☒ No

Occupational Health & Safety

Is an occupational health and safety policy in place? ☒ Yes ☐ No

What is the lost time injury rate? 50

How many workplace fatalities occurred? 0

How many training hours per employee were provided? 8

Worker Grievance Mechanisms

Is there a worker grievance mechanism? ☒ Yes ☐ No

What percentage of worker grievances were resolved? 50

Supply Chain Labour Standards

Has a supply chain labour risk assessment been conducted? ☒ Yes ☐ No

What percentage of suppliers have been screened? 50

Are suppliers required to follow ESG standards? ☒ Yes ☐ No

In this section, you provide information on labour practices and working conditions within your company. These questions help assess employee rights, workplace standards, fair treatment, and measures taken to ensure safe and ethical working environments.

Section 9: Occupational Health, Safety & Security

Emergency Preparedness

What occupational health and safety certification is held? ISO 45001 ▾

Is an emergency response plan in place? ☒ Yes ☐ No

How many emergency drills are conducted per year? 50

Security Practices

Are security personnel employed? ☒ Yes ☐ No

Is there a policy governing the use of force by security personnel? ☒ Yes ☐ No

Incidents & Risk Assessments

How many workplace incidents occurred? 10

Has a security risk assessment been conducted? ☒ Yes ☐ No

In this section, you provide information on how your company manages occupational health, workplace safety, and security. These questions help assess measures in place to protect employees, contractors, and other relevant stakeholders from health, safety, and security risks.

Section 10: Cultural Heritage

Cultural Heritage

Does the project involve cultural heritage? ☒ Yes ☐ No

Has a cultural heritage impact assessment been conducted? ☐ Yes ☒ No

Is a chance find procedure in place? ☒ Yes ☐ No

Have cultural authorities been consulted? ☒ Yes ☐ No

Does the project affect intangible cultural heritage? ☐ Yes ☒ No

In this section, you provide information on how your company's activities may affect cultural heritage. These questions help assess potential impacts on cultural, historical, archaeological, or intangible heritage, as well as measures taken to protect, preserve, or mitigate harm.

Section 11: Financial Institutions & Financed Emissions

Financial Institution ESG Practices

Is the company a financial institution? ☒ Yes ☐ No

What percentage of the portfolio is ESG-screened?

What percentage of the portfolio is high climate risk?

Does the institution report financed emissions? ☐ Yes ☒ No

Is an ESG exclusion list applied? ☐ Yes ☒ No

In this section, you provide information relevant to financial institutions and their exposure to greenhouse gas emissions. These questions help assess how emissions are generated, financed, or influenced through financial activities, including lending, investment, and portfolio-related impacts.

Section 12: Governance, Ethics & Cybersecurity

Corporate Governance

What percentage of board members are independent?

Is there a dedicated ESG board committee? ☒ Yes ☐ No

Ethics & Anti-Corruption

Is an anti-corruption policy in place? ☒ Yes ☐ No

Is there a whistleblower mechanism? ☒ Yes ☐ No

How many whistleblower reports were received?

Cybersecurity & Data Protection

Is the company compliant with GDPR? ☒ Yes ☐ No

Is there a cybersecurity policy? ☒ Yes ☐ No

How many cybersecurity incidents occurred?

Is a data breach response plan in place? ☐ Yes ☒ No

Submit ESG Questionnaire

In this section, you provide information on corporate governance, ethical conduct, and cybersecurity practices. These questions help assess oversight structures, integrity, risk management, and measures taken to protect systems, data, and stakeholders.

Once you have completed all sections of the form, click **Submit Form** to finalize your submission.

1.3 History

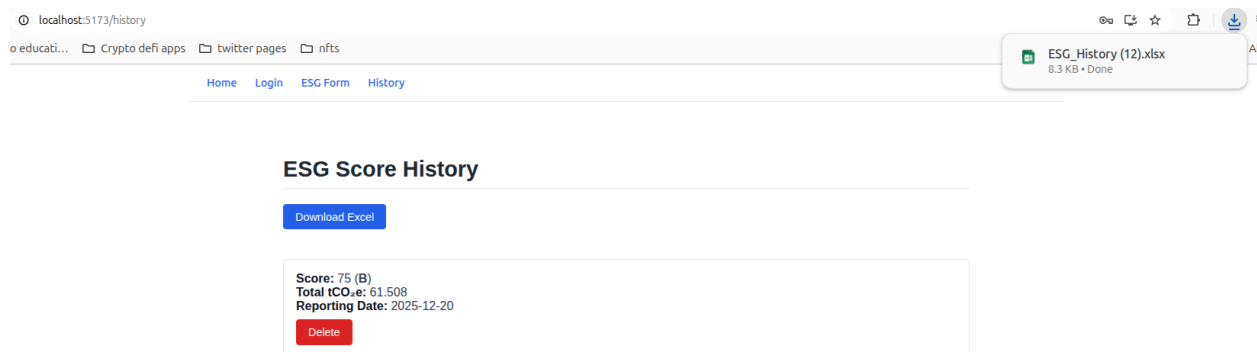
ESG Score History

Download Excel

Score: 75 (B)
Total tCO₂e: 61.508
Reporting Date: 2025-12-20

Delete

Selecting **History** displays a record of your submitted ESG forms. Each entry shows the total score, assigned grade, total tCO₂e, and the date of submission.



When you select **Download Excel**, an Excel document is generated with all the information entered in your submitted form.

| | A | B | C | D | E | F |
|---|----------------|-------------|-------|--------------------------|--|---|
| 1 | Reporting Date | Total Score | Grade | Total tCO ₂ e | Full Results (JSON) | |
| 2 | 2025-12-20 | 75 | B | 61.508 | { "sections": { "section1": { "score": 72, "maxScore": 100, "breakdown": { "impactAssessments": { "eiaConducted": true, "socialImpactAssessment": true, "requiresSEA": true, "seaCompleted": false, "humanRights": { "HumanRightsScreeningConducted": true, "hriaRequired": true, "hriaCompleted": true, "managementSystems": { "esmsInPlace": true, "esgPolicy": true, "contractorsFollowESG": true, "projectScreening": { "numProjectsWithEIA": 16, "numProjectsRequiringEIA_NotCompleted": 16, "riskMonitoring": { "esgRiskRegister": true, "frequency": "Annual" } } }, "section2": { "score": 80, "maxScore": 100, "breakdown": { "engagementPlan": { "stakeholderEngagementPlan": true, "numPublicMeetings": 8, "grievance": { "grievanceMechanism": true, "grievancePublicAccess": true, "grievancesResolvedPercent": 50, "disclosure": { "projectInformationDisclosed": true, "coverage": "Limited projects" } } }, "section3": { "score": 78, "maxScore": 100, "breakdown": { "energyEfficiency": { "totalEnergyConsumption": 1000, "renewableEnergyShare": 50, "hasEnergyEfficiencyProgram": true, "efficiency_LED": true, "efficiency_SmartMeters": true, "efficiency_Insulation": true, "efficiency_HeatPumps": true, "efficiency_ProcessOptimization": true, "circularEconomy": { "rawMaterialsUsed": 10, "recycledMaterialsPercent": 50, "productsDesignedForRecyclingPercent": 50, "circularEconomyStrategy": true, "airEmissions": { "airEmissionControlsInstalled": true, "soxEmissions": 10, "noxEmissions": 10, "particulateEmissions": 10, "waste": { "wasteGenerated": 10, "wasteRecycledPercent": 25, "wasteLandfilledPercent": 25, "wasteIncineratedPercent": 25, "hazardousWasteGenerated": 25, "hazardousWasteProcedures": true, "wastewater": { "wastewaterGenerated": 110, "wastewaterTreatedOnSite": true, "wastewaterTreatedByThirdParty": true } } }, "section4": { "score": 90, "maxScore": 100, "breakdown": { "nearProtectedAreas": true, "biodiversityManagementPlan": true, "ecosystemServicesAssessment": true, "restorationActions": true, "biodiversityImpactLevel": "Low" } }, "section5": { "score": 81, "maxScore": 100, "breakdown": { "scope1": { "tCO2e": 56.268, "fuels": 56.268, "refrigerants": 0, "process": 0, "direct": 0, "wastewater": 0 }, "scope2": { "tCO2e": 2.2800000000000002, "region": "USA", "gridEF": 0.00038, "effectiveGridEF": 0.00019, "renewableSharePercent": 50, "kWh": 12000 }, "scope3": { "tCO2e": 2.96, "goods": 2.5, "transport": 0, "travel": 0, "energy": 0.46, "processing": 0, "waste": 0, "financed": 0, "categoriesReported": 3 }, "totals": { "currentTotal_tCO2e": 61.508, "lastYearTotal_tCO2e": 18020, "dataQuality": { "LastYearScope1": 15450, "LastYearScope2": 1230, "LastYearScope3": 1340, "activityDataQuality": "A", "emissionFactorQuality": "Tier 1", "verificationLevel": "Reasonable", "climateRisk": { "climateRiskAssessment": true, "climateRiskLevel": "Medium", "scenarioAnalysis": true, "adaptationPlan": true, "physicalRisksConsidered": true, "transitionRisksConsidered": true } } }, "section6": { "score": 100, "maxScore": 100, "breakdown": { "requiresLandAcquisition": true, "resettlementPlan": true, "compensationAlignedWithLaw": true, "resettlementConsultations": true } }, "section7": { "score": 100, "maxScore": 100, "breakdown": { "indigenousPeoples": { "impactsIndigenousPeoples": true, "fpicApplied": true, "vulnerableGroups": { "vulnerableGroupsMeasures": true, "gender": { "genderActionPlan": true, "percentWomenWorkforce": 50, "percentWomenManagement": 50, "policies": { "nondiscriminationPolicy": true, "antiHarassmentPolicy": true } }, "section8": { "score": 40, "maxScore": 100, "breakdown": { "labourRights": { "collectiveBargainingCoveragePercent": 0, "childLabourPolicy": false, "forcedLabourPolicy": false, "ohs": { "ohsPolicy": true, "lostTimeInjuryRate": 50, "fatalities": 0, "trainingHoursPerEmployee": 8, "grievance": { "workerGrievanceMechanism": true, "workerResolutionRatePercent": 50, "supplyChain": { "supplyChainRiskAssessment": true, "suppliersScreenedPercent": 50, "suppliersFollowESG": true } } }, "section9": { "score": 40, "maxScore": 100, "breakdown": { "emergencyPreparedness": { "ohsCertification": "ISO 45001", "emergencyResponsePlan": true, "emergencyDrillsPerYear": 50, "incidents": 10 } }, "section10": { "score": 70, "maxScore": 100, "breakdown": { "heritageImpactAssessed": false, "chanceFindProcedure": true, "authoritiesConsulted": true, "intangibleHeritageProtected": true } }, "section11": { "score": 25, "maxScore": 100, "breakdown": { "esgScreening": 0, "climateRisk": 0, "financedEmissionsReported": false, "exclusionList": false } }, "section12": | |

Here, you can view the **reporting date**, **total score**, **grade**, **total tCO₂e**, and the **full results** of your submitted form.

| Full Results (JSON) |
|--|
| 8 { "sections": { "section1": { "score": 72, "maxScore": 100, "breakdown": { "impactAssessments": { "eiaConducted": true, "socialImpactAssessment": true, "requiresSEA": true, "seaCompleted": false, "humanRights": { "HumanRightsScreeningConducted": true, "hriaRequired": true, "hriaCompleted": true, "managementSystems": { "esmsInPlace": true, "esgPolicy": true, "contractorsFollowESG": true, "projectScreening": { "numProjectsWithEIA": 16, "numProjectsRequiringEIA_NotCompleted": 16, "riskMonitoring": { "esgRiskRegister": true, "frequency": "Annual" } } }, "section2": { "score": 80, "maxScore": 100, "breakdown": { "engagementPlan": { "stakeholderEngagementPlan": true, "numPublicMeetings": 8, "grievance": { "grievanceMechanism": true, "grievancePublicAccess": true, "grievancesResolvedPercent": 50, "disclosure": { "projectInformationDisclosed": true, "coverage": "Limited projects" } } }, "section3": { "score": 78, "maxScore": 100, "breakdown": { "energyEfficiency": { "totalEnergyConsumption": 1000, "renewableEnergyShare": 50, "hasEnergyEfficiencyProgram": true, "efficiency_LED": true, "efficiency_SmartMeters": true, "efficiency_Insulation": true, "efficiency_HeatPumps": true, "efficiency_ProcessOptimization": true, "circularEconomy": { "rawMaterialsUsed": 10, "recycledMaterialsPercent": 50, "productsDesignedForRecyclingPercent": 50, "circularEconomyStrategy": true, "airEmissions": { "airEmissionControlsInstalled": true, "soxEmissions": 10, "noxEmissions": 10, "particulateEmissions": 10, "waste": { "wasteGenerated": 10, "wasteRecycledPercent": 25, "wasteLandfilledPercent": 25, "wasteIncineratedPercent": 25, "hazardousWasteGenerated": 25, "hazardousWasteProcedures": true, "wastewater": { "wastewaterGenerated": 110, "wastewaterTreatedOnSite": true, "wastewaterTreatedByThirdParty": true } } }, "section4": { "score": 90, "maxScore": 100, "breakdown": { "nearProtectedAreas": true, "biodiversityManagementPlan": true, "ecosystemServicesAssessment": true, "restorationActions": true, "biodiversityImpactLevel": "Low" } }, "section5": { "score": 81, "maxScore": 100, "breakdown": { "scope1": { "tCO2e": 56.268, "fuels": 56.268, "refrigerants": 0, "process": 0, "direct": 0, "wastewater": 0 }, "scope2": { "tCO2e": 2.2800000000000002, "region": "USA", "gridEF": 0.00038, "effectiveGridEF": 0.00019, "renewableSharePercent": 50, "kWh": 12000 }, "scope3": { "tCO2e": 2.96, "goods": 2.5, "transport": 0, "travel": 0, "energy": 0.46, "processing": 0, "waste": 0, "financed": 0, "categoriesReported": 3 }, "totals": { "currentTotal_tCO2e": 61.508, "lastYearTotal_tCO2e": 18020, "dataQuality": { "LastYearScope1": 15450, "LastYearScope2": 1230, "LastYearScope3": 1340, "activityDataQuality": "A", "emissionFactorQuality": "Tier 1", "verificationLevel": "Reasonable", "climateRisk": { "climateRiskAssessment": true, "climateRiskLevel": "Medium", "scenarioAnalysis": true, "adaptationPlan": true, "physicalRisksConsidered": true, "transitionRisksConsidered": true } } }, "section6": { "score": 100, "maxScore": 100, "breakdown": { "requiresLandAcquisition": true, "resettlementPlan": true, "compensationAlignedWithLaw": true, "resettlementConsultations": true } }, "section7": { "score": 100, "maxScore": 100, "breakdown": { "indigenousPeoples": { "impactsIndigenousPeoples": true, "fpicApplied": true, "vulnerableGroups": { "vulnerableGroupsMeasures": true, "gender": { "genderActionPlan": true, "percentWomenWorkforce": 50, "percentWomenManagement": 50, "policies": { "nondiscriminationPolicy": true, "antiHarassmentPolicy": true } }, "section8": { "score": 40, "maxScore": 100, "breakdown": { "labourRights": { "collectiveBargainingCoveragePercent": 0, "childLabourPolicy": false, "forcedLabourPolicy": false, "ohs": { "ohsPolicy": true, "lostTimeInjuryRate": 50, "fatalities": 0, "trainingHoursPerEmployee": 8, "grievance": { "workerGrievanceMechanism": true, "workerResolutionRatePercent": 50, "supplyChain": { "supplyChainRiskAssessment": true, "suppliersScreenedPercent": 50, "suppliersFollowESG": true } } }, "section9": { "score": 40, "maxScore": 100, "breakdown": { "emergencyPreparedness": { "ohsCertification": "ISO 45001", "emergencyResponsePlan": true, "emergencyDrillsPerYear": 50, "incidents": 10 } }, "section10": { "score": 70, "maxScore": 100, "breakdown": { "heritageImpactAssessed": false, "chanceFindProcedure": true, "authoritiesConsulted": true, "intangibleHeritageProtected": true } }, "section11": { "score": 25, "maxScore": 100, "breakdown": { "esgScreening": 0, "climateRisk": 0, "financedEmissionsReported": false, "exclusionList": false } }, "section12": |

Here, you can view the complete results of your submission, including all data you entered in the form.

1.4 Calculating score

To calculate a **dummy form** so that the score can be evaluated in isolation, please ensure the following:


- **Section 0** is fully completed.
- All **dropdown fields** across the form have a selected value (no fields should remain set to “Select”).
- In **Section 5 (Greenhouse Gas Emissions and Climate)**, enter your own values in the **Scope 1, Scope 2, and Scope 3** fields to calculate emissions correctly.

Once these requirements are met, the form can be submitted and the score will be calculated independently of missing inputs.

Below is a visual example of this:

[Home](#) [Login](#) [ESG Form](#) [History](#)

ESG Questionnaire

Reporting Date 

Section 0: Company Information

Company Profile

What is the legal name of the company?

What is the ESG reporting date?(yyyy-mm-dd)

Which industrial sector does the company operate in?

In which country is the company headquartered?

How many employees does the company have?

What is the company's annual annual revenue (EUR)?

Who is the primary ESG contact person?

What is the ESG contact email address?

Section 1: Environmental & Social Risk Management

Environmental & Social Impact Assessments

Has an Environmental Impact Assessment (EIA) been conducted? ☐ Yes ☒ No

Has a Social Impact Assessment been conducted? ☐ Yes ☒ No

Does the project require a Strategic Environmental Assessment (SEA)? ☐ Yes ☒ No

Human Rights Due Diligence

Has a human rights screening been conducted? ☐ Yes ☒ No

Was a Human Rights Impact Assessment (HRIA) required? ☐ Yes ☒ No

Management Systems & Policies

Is an Environmental and Social Management System (ESMS) in place? ☐ Yes ☒ No

Does the company have a formal ESG policy? ☐ Yes ☒ No

Are contractors required to comply with ESG standards? ☐ Yes ☒ No

Project Screening

How many projects have undergone an Environmental Impact Assessment?

How many projects required an EIA but have not completed one?

ESG Risk Management

Does the company maintain an ESG risk register? ☐ Yes ☒ No

Monitoring & Oversight

How frequently are ESG risks and impacts monitored?

Section 2: Stakeholder Engagement & Disclosure

Stakeholder Engagement Planning

Is there a formal stakeholder engagement plan in place? ☐ Yes ☒ No

How many public stakeholder meetings were conducted?

Grievance Mechanisms

Is there a grievance mechanism available to external stakeholders? ☐ Yes ☒ No

Is the grievance mechanism publicly accessible? ☐ Yes ☒ No

What percentage of grievances were resolved?

Disclosure & Transparency

Is project-related information publicly disclosed? ☐ Yes ☒ No

Engagement Coverage

What level of project coverage does stakeholder engagement achieve?

Section 3: Resource Efficiency & Pollution Prevention

Energy & Resource Efficiency

What is the company's total energy consumption (kWh)?

What percentage of total energy comes from renewable sources?

Does the company have an energy efficiency program in place? ☐ Yes ☒ No

Has LED lighting been implemented? ☐ Yes ☒ No

Have HVAC efficiency improvements been implemented? ☐ Yes ☒ No

Are smart meters used for energy monitoring? ☐ Yes ☒ No

Has building insulation been improved? ☐ Yes ☒ No

Are heat pumps used to improve energy efficiency? ☐ Yes ☒ No

Has process optimization been implemented to reduce energy use? ☐ Yes ☒ No

Circular Economy

What is the total quantity of raw materials used?

What percentage of raw materials are recycled?

What percentage of products are designed for recycling?

Does the company have a circular economy strategy? ☐ Yes ☒ No

Air Emissions

Are air emission control systems installed? ☐ Yes ☒ No

What are the SOx emissions (tonnes)?

What are the NOx emissions (tonnes)?

What are the particulate matter emissions (tonnes)?

Waste Management

What is the total amount of waste generated (kg)?

What percentage of waste is recycled?

What percentage of waste is landfilled?

What percentage of waste is incinerated?

How much hazardous waste is generated (kg)?

Are procedures in place for hazardous waste handling? ☐ Yes ☒ No

Wastewater Management

What volume of wastewater is generated?

Is wastewater treated on-site? ☐ Yes ☒ No

Is wastewater treated by a third party? ☐ Yes ☒ No

Section 4: Biodiversity & Ecosystems

Biodiversity Context & Impacts

Are operations located near protected or sensitive biodiversity areas? ☐ Yes ☒ No

Section 5: Climate Change & Greenhouse Gas Emissions

Scope 1: Direct Emissions

Natural gas consumption (m³) 110

Diesel fuel consumption (litres) 11110

Gasoline consumption (litres) 0111

Fuel oil consumption (litres) 11110

Propane consumption (litres) 0111

Coal consumption (tonnes) 0111

R410a leaked (kg) 1110

R134a leaked (kg) 0

R404a leaked (kg) 0

R407a leaked (kg) 0

R507a leaked (kg) 0

R123a leaked (kg) 0

R32 leaked (kg) 0

Cement Production (tonnes) 0

lime Production (tonnes) 0

steel Production (tonnes) 0

aluminium Production (tonnes) 0

ammonia Production (tonnes) 0

glass Production (tonnes) 0

Direct Flare (Tonnes) 0

Wastewater Methane production (tonnes) 0

Wastewater Methane production (tonnes) 0

Scope 2: Indirect Energy Emissions

Purchased electricity consumption (kWh) 0111

Which electricity grid region applies? USA ▼

Purchased heat consumption (kWh) 0111

Purchased cooling consumption (kWh) 011

What percentage of Scope 2 energy is renewable? 50

Scope 3: Value Chain Emissions

Purchased goods/services (EUR) 011

Capital goods (EUR) 011

Upstream transport activity (tonne-km) 011

Landfill waste generated in operations (kg) 9

Compost waste generated in operations (kg) 0

recycling waste generated in operations (kg) 0111

Incineration waste generated in operations (kg) 0

Total distance travelled for business travel (km) 110

Total distance travelled by employees commuting (km) 0

Downstream transport (tonne-km) 0

Downstream transport activity (tonne-km) 0

Processing of sold products (tonnes) 0

Downstream leased assets (kWh) 0

Franchises energy use (kWh) 0

Total financed emissions (tCO₂e) 0

Emissions Quality & Historical Data

Last Year Scope 1

Last Year Scope 2

Last Year Scope 3

Activity data quality score

Emission factor quality rating

Verification level

Climate Risk & Resilience

climateRiskAssessment ☐ Yes ☒ No

Climate risk level

Climate scenario analysis conducted? ☐ Yes ☒ No

Does a climate adaptation plan exist? ☐ Yes ☒ No

Physical climate risks considered in design? ☐ Yes ☒ No

Transition risks considered? ☐ Yes ☒ No

Section 6: Land Acquisition & Involuntary Resettlement

Involuntary Resettlement

Does the project require land acquisition? ☐ Yes ☒ No

Section 7: Indigenous Peoples, Gender & Vulnerable Groups

Indigenous Peoples

Does the project impact Indigenous Peoples? ☐ Yes ☒ No

Vulnerable Groups

Are measures in place to protect vulnerable groups? ☐ Yes ☒ No

Gender Equality

Is a gender action plan in place? ☐ Yes ☒ No

What percentage of the workforce are women?

What percentage of management positions are held by women?

Ethics & Anti-Corruption

Is there a non-discrimination policy? ☐ Yes ☒ No

Is there an anti-harassment policy? ☐ Yes ☒ No

Section 8: Labour & Working Conditions

Labour Rights

What percentage of workers are covered by collective bargaining?

Is there a child labour policy? ☐ Yes ☒ No

Is there a forced labour policy? ☐ Yes ☒ No

Occupational Health & Safety

Is an occupational health and safety policy in place? ☐ Yes ☒ No

What is the lost time injury rate?

How many workplace fatalities occurred?

How many training hours per employee were provided?

Worker Grievance Mechanisms

Is there a worker grievance mechanism? ☐ Yes ☒ No

What percentage of worker grievances were resolved?

Supply Chain Labour Standards

Has a supply chain labour risk assessment been conducted? ☐ Yes ☒ No

What percentage of suppliers have been screened?

Are suppliers required to follow ESG standards? ☐ Yes ☒ No

Section 9: Occupational Health, Safety & Security

Emergency Preparedness

What occupational health and safety certification is held? ISO 45001 ▼

Is an emergency response plan in place? ☐ Yes ☒ No

How many emergency drills are conducted per year? 0

Security Practices

Are security personnel employed? ☐ Yes ☒ No

Incidents & Risk Assessments

How many workplace incidents occurred? 0

Has a security risk assessment been conducted? ☐ Yes ☒ No

Section 10: Cultural Heritage

Cultural Heritage

Does the project involve cultural heritage? ☐ Yes ☒ No

Section 11: Financial Institutions & Financed Emissions

Financial Institution ESG Practices

Is the company a financial institution? ☐ Yes ☒ No

Section 12: Governance, Ethics & Cybersecurity

Corporate Governance

What percentage of board members are independent?

Is there a dedicated ESG board committee? ☐ Yes ☒ No

Ethics & Anti-Corruption

Is an anti-corruption policy in place? ☐ Yes ☒ No

Is there a whistleblower mechanism? ☐ Yes ☒ No

How many whistleblower reports were received?

Cybersecurity & Data Protection

Is the company compliant with GDPR? ☐ Yes ☒ No

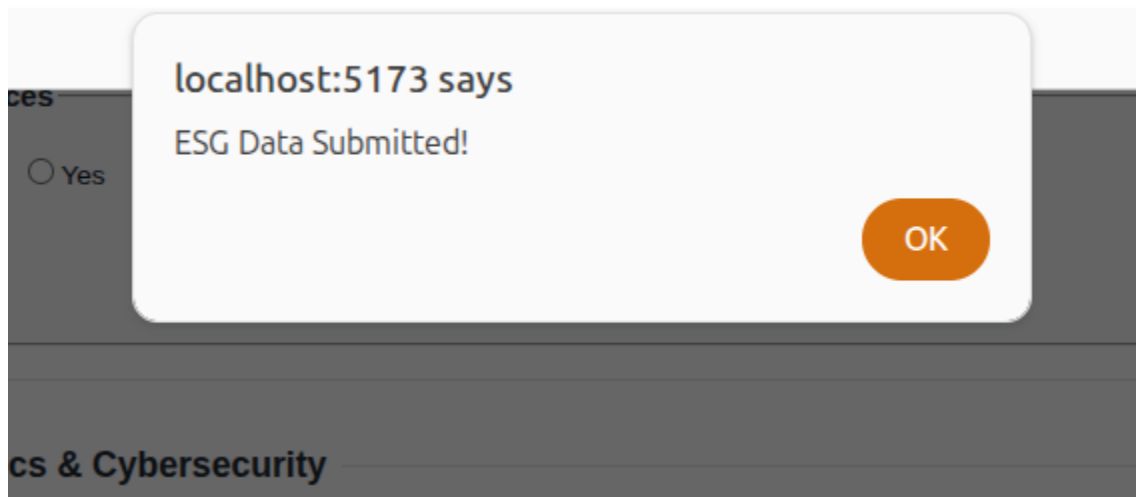
Is there a cybersecurity policy? ☐ Yes ☒ No

How many cybersecurity incidents occurred?

Is a data breach response plan in place? ☐ Yes ☒ No

[Submit ESG Questionnaire](#)

Once you submit the form, you'll see that ESG Data is submitted.



After submission, navigate to the **History** section and download the Excel file. You can then review the detailed results.

Full Results (JSON)

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            "hriaRequired": false,
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              "esgPolicy": false,
              "contractorsFollowESG": false,
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                                                                  "maxScore": 100,
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                                                                      "maxScore": 100,
                                                                      "notApplicable": true,
                                                                      "breakdown": {
                                                                        "reason": "No cultural heritage affected"
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                  }
                }
              }
            }
          }
        }
      }
    }
  }
}
```

In the **Results** section, locate “**tCO₂e**” values for **Scope 1**, **Scope 2**, and **Scope 3** under **Section 5**. These values represent your calculated emissions for each scope.

If you want to view the **total emissions**, look for “**currentTotal_tCO₂e**” in the **Totals** section.

2. Architecture

2.1: Technology used

This application is built using a modern **full-stack JavaScript architecture** designed for scalability, security, and ease of use.

Frontend:

The frontend is developed using **React**, providing a responsive, component-based user interface. State management is handled with React hooks, and API communication is performed using **Axios**. The interface includes dynamic forms, conditional inputs, data validation, and export functionality (Excel/PDF), ensuring a smooth user experience.

Backend:

The backend is implemented with **Node.js** and **Express**, serving as a RESTful API that handles authentication, ESG form submissions, scoring logic, and data retrieval. **JWT-based authentication** is used to secure endpoints and manage user sessions.

Database:

Data is stored in **MongoDB**, with **Mongoose** used for schema definition and data modeling. The database stores company accounts, ESG form submissions, calculated scores, emissions data, and historical records.

ESG Scoring & Emissions Logic:

Custom scoring logic is implemented on the backend to evaluate ESG performance based on submitted form data. Greenhouse gas emissions (Scope 1, 2, and 3) are calculated programmatically, with results aggregated into total tCO₂e values and stored for reporting and export.

Containerization & Environment:

The application is containerized using **Docker**, ensuring consistent development and deployment environments across systems. Environment variables are used to manage configuration and sensitive credentials securely.

Data Export:

Users can export submitted ESG data and results as **Excel files**, enabling offline analysis, reporting, and auditing.

2.2: structure

Frontend (React):

handles all user interaction, including company registration and login, ESG form submission, and viewing ESG submission history. It communicates with the backend using JSON-based HTTP requests and includes a JWT in the `Authorization: Bearer` header for all protected actions.

Authentication flow:

is managed by Express auth routes (`/register`, `/login`), which issue signed JWTs after successful authentication. These tokens represent the company's identity and are required for all ESG-related operations.

JWT authentication middleware:

runs before protected routes, verifies the token, checks its validity, extracts the `companyId`, and attaches it to `req.user`. This enforces strict multi-tenant data isolation.

ESG routes:

(`POST /esg-score`, `GET /history`, `DELETE /history/:id`) are accessible only after authentication and define the API surface for submitting ESG data and managing ESG history.

Controllers:

(`esgController`, `historyController`) contain application logic, such as input validation, ownership checks, and coordination between scoring logic and database operations.

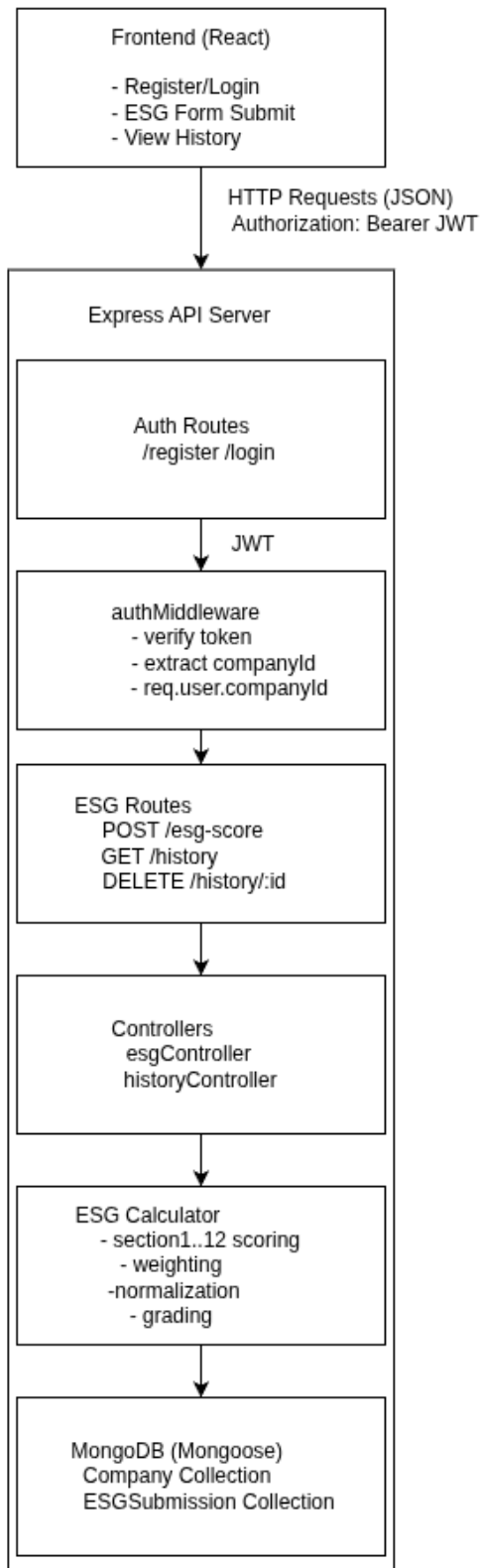
ESG calculator (scoring engine):

independently scores Sections 1–12, applies predefined weights, handles non-applicable sections, normalizes the total score, and assigns a final ESG grade.

MongoDB with Mongoose:

is used for persistent storage, with a `Company` collection for authentication and an `ESGSubmission` collection that stores raw ESG form data and calculated results, each linked to a specific company for auditability and security.

Visualization:



3. Calculations

3.1 What its based on

Greenhouse Gas Protocol (GHG Protocol):

The calculator incorporates emissions measurement principles from the GHG Protocol, including:

- Scope 1, Scope 2, and Scope 3 emissions categorization
- Standardized carbon accounting methods
- Quantitative uncertainty guidance to support data accuracy and reliability

European Investment Bank (EIB) Standards:

Our scoring framework also integrates the structure and expectations set by the European Investment Bank's Environmental and Social Standards.

Specifically, we reference the 11 EIB Environmental and Social Standards, which outline comprehensive requirements for risk management, monitoring, and sustainability performance across all EIB-funded projects.

- Standard 1 — Assessment and Management of Impacts and Risks
- Standard 2 — Pollution Prevention and Mitigation
- Standard 3 — Biodiversity and Ecosystems
- Standard 4 — Climate-Related Standards
- Standard 5 — Resource Efficiency and Circular Economy
- Standard 6 — Involuntary Resettlement
- Standard 7 — Rights and Interests of Vulnerable Groups
- Standard 8 — Labour Standards
- Standard 9 — Public Health, Safety, and Security
- Standard 10 — Stakeholder Engagement
- Standard 11 — Intermediated Finance

3.2 How calculations work:

The calculation framework adapts recognized international standards into 12 structured assessment sections, designed specifically for company-level ESG screening, scoring, and emissions analysis.

The model is informed by:

- The Greenhouse Gas Protocol for greenhouse gas emissions accounting

- The European Investment Bank Environmental and Social Standards for environmental, social, and governance risk evaluation

Rather than applying these frameworks verbatim, their core principles are restructured into a practical, digital assessment format suitable for automated scoring.

ESG Assessment Sections

1. Section 0 – Company Information
2. Section 1 – Environmental & Social Risk Management
3. Section 2 – Stakeholder Engagement & Disclosure
4. Section 3 – Resource Efficiency & Pollution Prevention
5. Section 4 – Biodiversity & Ecosystems
6. Section 5 – Climate Change & Greenhouse Gas Emissions
7. Section 6 – Land Acquisition & Involuntary Resettlement
8. Section 7 – Indigenous Peoples, Gender & Vulnerable Groups
9. Section 8 – Labour & Working Conditions
10. Section 9 – Occupational Health, Safety & Security
11. Section 10 – Cultural Heritage
12. Section 11 – Financial Institutions & Financed Emissions
13. Section 12 – Governance, Ethics & Cybersecurity

These sections enable consistent, transparent, and comparable ESG evaluation, while maintaining alignment with internationally recognized sustainability frameworks.

3.2.1: Section 1 Calculation

Section 1 measures how well a company identifies, manages, and monitors environmental and social risks. The maximum score is 100 points.

The score is based on five areas:

- Impact Assessments (30 points)
Points are awarded for completing required environmental and social impact assessments, or where such assessments are not required.
- Human Rights Due Diligence (20 points)
Assesses whether human-rights risks are screened and, where required, formally assessed.
- Management Systems (25 points)
Evaluates whether formal ESG management systems, policies, and contractor requirements are in place.
- Project Screening (15 points)
Rewards companies that properly screen projects and complete required environmental assessments.
- ESG Risk Monitoring (10 points)
Assesses whether ESG risks are tracked and reviewed regularly, with higher scores for more frequent monitoring.

All points are added together and capped at 100. Higher scores indicate stronger environmental and social risk management.

3.2.2:Section 2 Calculation

Section 2 measures how well a company engages with stakeholders and communicates relevant information. The maximum score is 100 points.

The score is based on four areas:

- Engagement Planning (30 points)
Points are awarded for having a formal stakeholder engagement plan and for holding public meetings, with higher scores for more frequent engagement.
- Grievance Mechanism (30 points)
Assesses whether a grievance mechanism exists, is publicly accessible, and whether reported grievances are effectively resolved.

- Disclosure (20 points)
Awards points if project or company information is publicly disclosed.
- Engagement Coverage (20 points)
Evaluates how widely engagement activities are applied across projects, with higher scores for full coverage.

All points are added together and capped at 100. Higher scores indicate stronger stakeholder engagement and transparency.

3.2.3:Section 3 Calculation

Section 3 evaluates how efficiently a company uses resources and how effectively it prevents pollution. The maximum score is 100 points.

The score is based on five areas:

- Energy & Resource Efficiency (30 points)
Points are awarded for having an energy efficiency program and for implementing efficiency measures such as LED lighting, efficient HVAC, smart meters, insulation, heat pumps, or process optimization. More measures result in a higher score.
- Circular Economy (20 points)
Assesses whether the company has a circular economy strategy and the extent to which recycled materials and recyclable product design are used.
- Air Emissions (20 points)
Rewards the installation of air-emission controls and penalizes higher levels of harmful air pollutants such as SO_x, NO_x, and particulate matter.
- Waste Management (20 points)
Evaluates recycling rates, reliance on landfilling, and the handling of hazardous waste. Higher recycling and lower landfill use result in higher scores.
- Wastewater Management (10 points)
Awards points for treating wastewater on-site or through a third party, and for minimizing or eliminating wastewater generation.

All points are added together and capped at 100. Higher scores indicate stronger resource efficiency and pollution-prevention practices.

3.2.4:Section 4 Calculation

Section 4 evaluates how a company manages its impact on biodiversity and ecosystems. The maximum score is 100 points.

The scoring depends on whether company activities are near protected or sensitive areas:

- Not near protected areas
Companies receive a strong base score. Additional points are awarded for having a biodiversity management plan, assessing ecosystem services, taking restoration actions, and having low or no biodiversity impact.
- Near protected areas
Higher standards apply. Points are awarded for strong biodiversity management, ecosystem assessments, and restoration efforts. Lower scores are given when impacts are moderate, and no points are awarded for high biodiversity impact.

All points are added together and capped at 100. Higher scores indicate stronger biodiversity protection and ecosystem management.

3.2.5:Section 5 Calculation

Section 5 measures a company's greenhouse gas emissions and climate management. The maximum score is 100 points.

How emissions are calculated

Emissions are calculated following Scope 1, Scope 2, and Scope 3 principles:

- Scope 1: Direct emissions from fuels, industrial processes, refrigerants, flaring, and wastewater gases.
- Scope 2: Indirect emissions from purchased electricity, heat, and cooling, adjusted for renewable energy use.
- Scope 3: Indirect value-chain emissions such as purchased goods, transport, business travel, employee commuting, waste, leased assets, and financed emissions.

All emissions are converted into tCO₂e using standard emission-factor logic and then summed into a total emissions figure.

How the score is calculated

The score is based on five factors:

- Emissions trend (45 points)
Compares current total emissions to last year's emissions. Emission reductions score highest.
- Scope 2 decarbonization (15 points)
Rewards higher shares of renewable electricity.
- Scope 3 coverage (15 points)
Awards points for reporting emissions across more Scope 3 categories.
- Data quality and verification (10 points)
Assesses the quality of activity data, emission factors, and third-party verification.
- Climate risk management (15 points)
Evaluates whether climate risks, scenarios, and adaptation plans are identified and addressed.

All points are added together and capped at 100. Higher scores indicate stronger climate performance, better emissions management, and higher-quality data.

3.2.6:Section 6 Calculation

Section 6 assesses how a company manages risks related to land acquisition and involuntary resettlement. The maximum score is 100 points.

How the score works

- No land acquisition required
If the company's activities do not require land acquisition or resettlement, the section is marked not applicable and receives a full score, as no resettlement risk is present.

- Land acquisition required
If land acquisition is involved, the score is based on three safeguards:
 - Having a formal resettlement plan
 - Providing compensation aligned with legal requirements
 - Conducting consultations with affected communities

Each safeguard contributes to the final score. Missing a resettlement plan results in a significantly lower score.

All points are added together and capped at 100. Higher scores indicate stronger protection of affected communities and better management of resettlement risks.

3.2.7:Section 7 Calculation

Section 7 assesses how a company protects the rights of Indigenous Peoples, promotes gender equality, and supports vulnerable groups. The maximum score is 100 points.

The score is based on four areas:

- Indigenous Peoples & FPIC (35 points)
If company activities do not affect Indigenous Peoples, full points are awarded. If they do, points are awarded only when Free, Prior, and Informed Consent (FPIC) is applied.
- Vulnerable Groups (20 points)
Awards points when measures are in place to protect and support vulnerable or at-risk groups.
- Gender Equality (25 points)
Assesses the presence of a gender action plan and representation of women in the workforce and management.
- Non-Discrimination & Harassment Policies (20 points)
Awards points for having formal non-discrimination and anti-harassment policies.

All points are added together and capped at 100. Higher scores indicate stronger inclusion, equity, and protection of vulnerable groups.

3.2.8:Section 8 Calculation

Section 8 evaluates how a company protects worker rights, ensures safe working conditions, and manages labour risks across its operations and supply chain. The maximum score is 100 points.

The score is based on four areas:

- Labour Rights (25 points)
Assesses collective bargaining coverage and the presence of policies prohibiting child labour and forced labour.
- Occupational Health & Safety (35 points)
Evaluates workplace safety through health and safety policies, injury and fatality rates, and employee training.
- Worker Grievance Mechanisms (20 points)
Awards points for having a grievance mechanism and resolving worker complaints effectively.
- Supply Chain Labour Practices (20 points)
Assesses how labour risks are identified and managed within the supply chain, including supplier screening and ESG requirements.

All points are added together and capped at 100. Higher scores indicate stronger labour protections, safer working conditions, and better supply chain oversight.

3.2.9:Section 9 Calculation

Section 9 assesses how well a company prepares for emergencies, manages security risks, and prevents workplace incidents. The maximum score is 100 points.

The score is based on three areas:

- Emergency Preparedness (40 points)
Awards points for having occupational health and safety certification, an emergency response plan, and conducting regular emergency drills.
- Security Management (30 points)
Evaluates whether security risks are assessed, security personnel are in place, and rules governing the use of force are defined.

- Workplace Incidents (30 points)
Rewards lower numbers of workplace incidents, with the highest score given when no incidents are reported.

All points are added together and capped at 100. Higher scores indicate stronger safety, security, and emergency preparedness practices.

3.2.10:Section 10 Calculation

Section 10 assesses whether a company's activities affect cultural heritage and how those impacts are managed. The maximum score is 100 points.

How the score works

- No cultural heritage affected
If the company's activities do not involve or affect cultural heritage, the section is marked not applicable and receives a full score.
- Cultural heritage involved
If cultural heritage may be affected, points are awarded for:
 - Conducting a cultural heritage impact assessment
 - Having a chance-find procedure in place
 - Consulting with relevant cultural authorities
 - Ensuring intangible cultural heritage is not impacted

All points are added together and capped at 100. Higher scores indicate stronger protection and management of cultural heritage.

3.2.11:Section 11 Calculation

Section 11 applies only to financial institutions and assesses how ESG and climate risks are managed within financial portfolios. The maximum score is 100 points.

How the score works

- Not a financial institution
If the company is not a financial institution, this section is marked not applicable and receives a neutral full score.
- Financial institutions
If applicable, the score is based on four areas:
 - ESG Screening (35 points): Evaluates how much of the portfolio is screened for ESG risks. Higher coverage receives higher scores.
 - Climate Risk Exposure (25 points): Assesses the share of the portfolio exposed to high climate risk. Lower exposure results in higher scores.
 - Financed Emissions (20 points): Awards points if financed emissions are measured and reported.
 - Exclusion Lists (20 points): Rewards the use of exclusion lists to avoid financing high-risk or unsustainable activities.

All points are added together and capped at 100. Higher scores indicate stronger ESG integration, lower climate risk exposure, and better management of financed emissions.

3.2.12:Section 12 Calculation

Section 12 evaluates how well a company is governed, how it manages ethical risks, and how it protects its information systems. The maximum score is 100 points.

The score is based on three areas:

- Governance & Oversight (40 points)
Assesses board independence and whether there is dedicated board-level oversight for ESG matters.
- Ethics & Compliance (30 points)
Evaluates the presence of anti-corruption policies, whistleblower mechanisms, and whether issues are actively reported and addressed.
- Cybersecurity (30 points)
Awards points for data protection compliance, cybersecurity policies, and incident response planning. Points are reduced when cybersecurity incidents occur.

All points are added together and capped at 100. Higher scores indicate stronger governance, ethical practices, and cybersecurity resilience.

3.2.13:Final Calculation

The final ESG score is calculated using a weighted aggregation model that combines individual section scores into a single, comparable result.

1. Section Scoring

Each ESG section produces:

- A score ranging from 0 to 100
- A not applicable flag for sections that do not apply to a company's activities

Sections marked as *not applicable* are excluded from the final score calculation to ensure relevance and fairness.

2. Section Weighting

Each section contributes to the final ESG score according to its relative importance. Climate-related performance carries the highest weighting.

| ESG Section | Weight |
|--|--------|
| Environmental & Social Risk Management | 8% |
| Stakeholder Engagement & Disclosure | 8% |
| Resource Efficiency & Pollution Prevention | 15% |

| | |
|--|-----|
| Biodiversity & Ecosystems | 8% |
| Climate Change & Greenhouse Gas Emissions | 25% |
| Land Acquisition & Involuntary Resettlement | 6% |
| Indigenous Peoples, Gender & Vulnerable Groups | 6% |
| Labour & Working Conditions | 8% |
| Occupational Health, Safety & Security | 6% |
| Cultural Heritage | 4% |
| Financial Institutions & Financed Emissions | 4% |
| Governance, Ethics & Cybersecurity | 8% |

3. Weighted Score Calculation

For each applicable section:

- The section score is multiplied by its assigned weight
- All weighted scores are summed
- The total is normalized by the sum of applicable weights

This approach:

- Enables fair comparison across companies
- Avoids penalizing companies for non-applicable risks
- Ensures greater influence from high-impact areas, particularly climate and emissions

4. Final Score and Grade

The normalized result produces a final ESG score (0–100), rounded to the nearest whole number.

A qualitative grade is then assigned:

- A — Score ≥ 85
- B — Score ≥ 70
- C — Score ≥ 55
- High Risk — Score < 55

Summary

This methodology delivers a transparent, balanced, and reproducible ESG score by combining structured section-level assessments with a clear weighting framework. It ensures that results reflect both risk relevance and material impact, while remaining suitable for comparison and internal decision-making.