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Reporting Integrity Index

2025

Assessing the accessibility, clarity, and reliability of corporate sustainability reporting

Content

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Wikirate International's mission is to make ESG data open—but openness alone isn't enough. For real impact, the data must be understandable, actionable, and accessible to decision-makers who can drive positive change for people and the planet.

Yet trust in ESG data is wavering, with many corporate disclosures seen as box-ticking exercises without value. In order to make informed decisions, we need confidence that the reported data is reliable and comprehensive. This Index is designed to put that to the test.

Wikirate International takes a closer look at the quality of corporate disclosures, drawing on extensive experience in collecting, analyzing, and sharing open ESG data. By benchmarking company reporting, our aim is to make complex data easier to analyse, highlight best practices and gaps, and urge companies to raise standards.

Why an Index about non-financial reporting practices?

Transparency in corporate reporting is not just about compliance; it is the foundation for building long-term resilience and trust. Stakeholders across the value chain, from regulators and business partners to employees and consumers, are increasingly expecting companies to present information in a consistent, clear, and comparable manner. The way a company formats and structures its reporting directly influences how easy it is to evaluate performance.

The business case for improving reporting transparency is strong. Companies that communicate clearly and consistently are better positioned to strengthen relationships with stakeholders, reduce reputational risks, and demonstrate their ability to take on current and future challenges. Likewise, when information is easy to find, understand, and compare, it reduces friction in decision-making for partners, regulators, and other stakeholders, increasing company resilience and market competitiveness.

The *Reporting Integrity Index* is designed to highlight this dimension of corporate leadership. It looks at how companies format and present their sustainability data. This goes beyond the question of what information is disclosed to focus on how accessible and usable that information is.

About the Index

The inaugural *Reporting Integrity Index* homes in on data presentation practices, benchmarking how 50 of Germany's largest companies report their non-financial data.

Germany has the largest national economy in Europe and the 3rd largest by nominal GDP in the world. As such, Germany is an influential player in the EU and beyond. Therefore, its companies' reporting plays a significant role in setting the tone for reporting practices globally.

More specifically, the assessment covers the 10 largest companies (by market capitalization) within Germany's five largest sectors by economic value:

Automotive	Mechanical engineering	Chemical	Electrical	Military and defense
BMW AG	Deere & Co	BASF SE	50Hertz Transmission	Airbus Group
Continental AG	Dürr Group	Bayer AG	Amprion GmbH	Diehl Stiftung & Co. KG
Daimler Truck AG	Enercon GmbH	Boehringer Ingelheim GmbH	E.ON SE	Heckler & Koch AG
HELLA GmbH & Co. KGaA	GEA Group	Covestro	EnBW-Energie Baden-Wuerttemberg	Hensoldt AG
Mahle GmhH	Jungheinrich AG	Evonik	Gelsenwasser	Jenoptik AG
Merces-Benz AG	KION Group	Helm AG	RWE Group	KNDS Group
Robert Bosch GmbH	Krones AG	Henkel AG & Co. KGaA	Siemens Energy AG	Leonardo
Schaeffler Technologies	Siemens AG	Lanxess	Stadtwerke München GmbH	Lockheed Martin
Volkswagen AG	ThyssenKrupp Group	Merck KGaA	Thüga Holding	Rheinmetall AG
ZF Friedrichshafen	Voith	Wacker Chemie	Uniper SE	RTX Corporation

Notes:

1. Given the vast size of these companies, many operate in several sectors. For the purpose of analysis, the above categorization is a simplification of a much more complex reality.
2. The majority of companies are headquartered in Germany, though a few foreign companies with significant operations in Germany are also included.

Criteria and methodology

To assess the quality of a company's non-financial report, the index evaluates its disclosure against 12 criteria across four key themes:

1. Accessibility of non-financial report
2. Accessibility of referenced documents
3. Standardization and metadata
4. Content licensing

The first two themes assess how and where a company publishes and presents non-financial reports and related documents, such as codes of conduct. The third focuses on key report details that clarify for readers who is being reported on, what it addresses, and the period it relates to. The fourth theme looks at whether and how companies have licensed the disclosed information, which is important for anyone wishing to reuse the data.

Lastly, the assessment also previews additional reporting integrity criteria. Whilst not included in the scores yet, they will form the basis of future iterations of the Index. By expanding the assessment to cover data assurance, materiality, and supply chain engagement practices, alongside reporting practices, the Index will provide a comprehensive picture of which companies are walking the talk and which fail to provide proof of their promises.

Assessment process:

- **Draft assessment:** Wikirate International e.V. conducts a draft assessment with multiple researchers reviewing each datapoint (for a detailed overview of the methodology used, see Annex 1) and prepares a consultation note for the assessed companies.
- **Company review:** All assessed companies receive a note and are provided a period of 1 week to submit their feedback. For this iteration of the index, 6 out 50 companies provided feedback:
    - 50Hertz Transmission
    - Amprion GmbH
    - BMW AG
    - Hensoldt AG
    - Jenoptik AG
    - Merck KGaA
- **Incorporation of feedback:** Wikirate International e.V. reviews the feedback received from companies to update the assessment and, where needed, the methodologies, and finalizes the index.

Results

At first glance, the content of the non-financial reports for Germany's 50 largest and most influential companies reveals encouraging signs:

- 39 companies (78%) have undertaken a **double materiality assessment**.
- 36 companies (72%) **obtained assurance** for their non-financial data, at least to a limited degree.
- 40 companies (80%) report conducting **supplier audits**.

These are positive signals. Yet, when it comes to disclosing more granular and concrete evidence, such as **lobbying budgets**, transparent reporting remains rare. Only 11 companies (22%) provide such detail.

This gap highlights an important challenge: commitments on paper are not always matched by clear, verifiable action. To assess whether companies are truly delivering on their promises, we need to look beyond high-level statements and into the specifics. Future editions of the *Reporting Integrity Index* will do exactly that.

This first edition, however, sets the foundation by examining whether the non-financial data companies publish is **accessible, usable, and reliable**, the critical preconditions for any meaningful evaluation of corporate performance.

Key findings

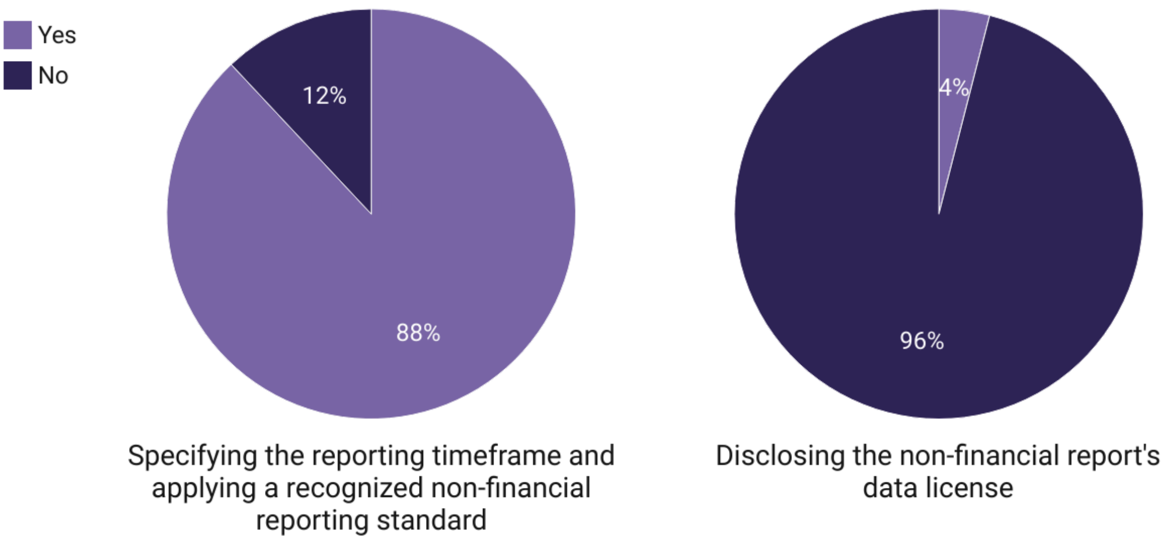
- **Company performance on data accessibility and usability is highly variable and generally mediocre:**
    - The majority of companies (54%) score between 4 and 6 (out of 10) on best practice standards.
    - Even the **highest overall performer**, BASF (scoring 7.6/10), still scored poorly in *report format*, *archiving referenced documents*, and *content licensing*.
    - The **lowest performer** (KNDS Group) did not publish any form of non-financial report.
- **The least common transparency practice is disclosing the report's data license**, with only 2 companies (Boehringer Ingelheim and Lockheed Martin) doing so, and disappointingly making their data available under a closed license prohibiting extraction and reuse.[1]

[1] We recognize the license restrictions of the Boehringer Ingelheim and Lockheed Martin reports, but have extracted and analyzed data for the purposes of public interest research and advocacy. Our position is that sustainability data should be openly accessible, and we question whether such data can legitimately be subject to reuse restrictions, even if the report as a whole is copyright-protected.

- **The most common transparency practices are** (44 companies, 88%):
    - **specifying the reporting period covered by the report** (e.g., 1 January - 31 December 2024), and
    - **applying a recognized reporting standard** (e.g. ESRS)
- The **Automotive sector demonstrates the highest degree of reporting maturity** with the least variance in companies' transparency practices and the highest average score (5.55/10). In contrast, the **Military and defense sector shows the least consistency and maturity in reporting practices**. It has the lowest average score (3.98/10) and the largest variance in scores, with several companies severely lagging behind, whilst just 1 company (Lockheed Martin) is ahead of the curve.

Figure 1. Most and least common reporting practices

The criteria where companies performed best and worst in the Reporting Integrity Index 2025

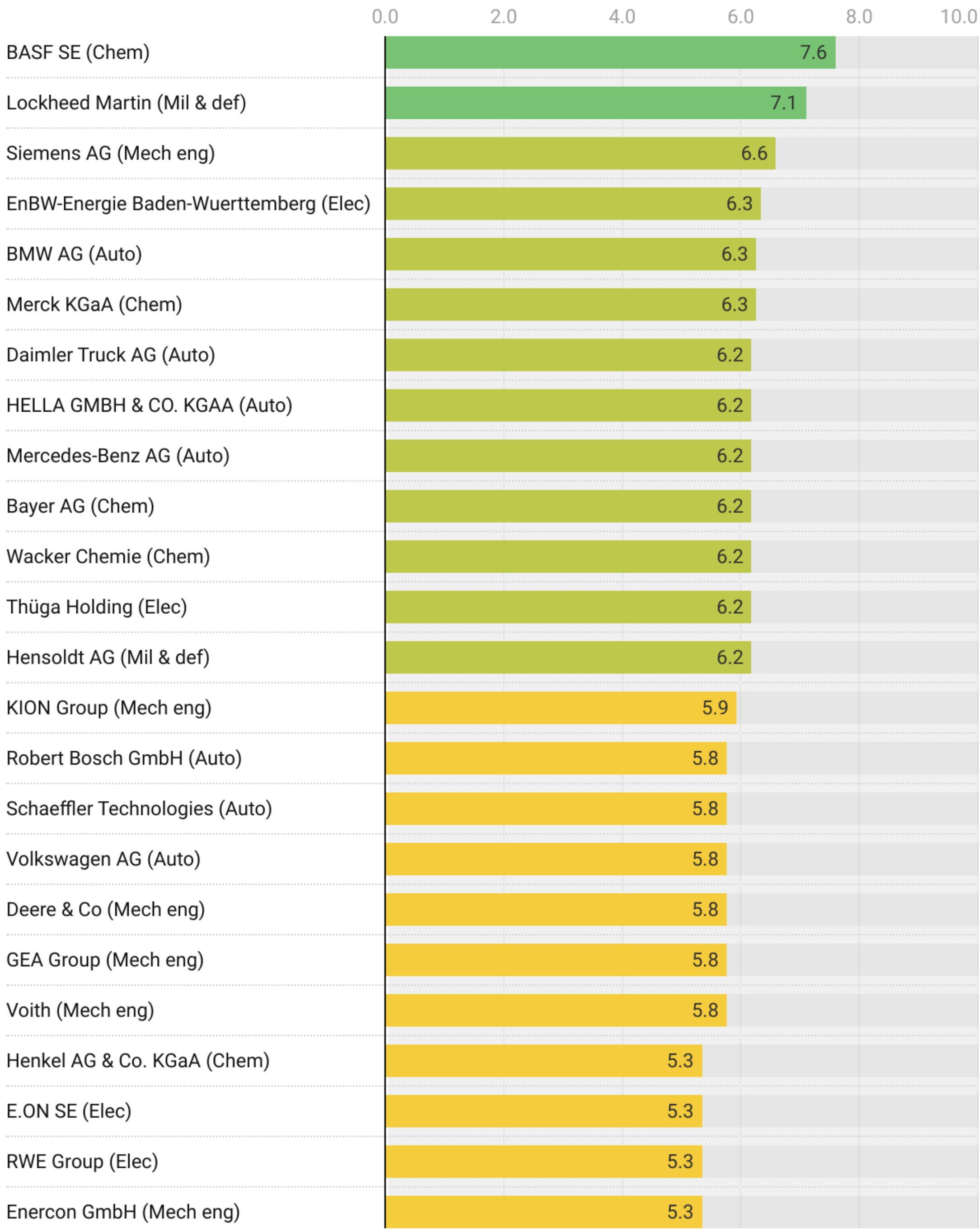


Source: Wikirate • Created with Datawrapper

Scores

Figure 2. Reporting Integrity Index 2025 scores

All company scores (sectors: Automotive, Chemical, Electrical, Mechanical engineering, Military and defense)



Scores consist of 12 criteria across four Thematic Areas for Companies' 2024 non-financial reports: Accessibility of non-financial reports, Accessibility of referenced documents, Standardization and metadata and Content license. *Two companies are scored against their 2023 reports, as 2024 was not yet available - Enercon GmbH, Heckler & Koch.*

Source: Wikirate • Created with Datawrapper

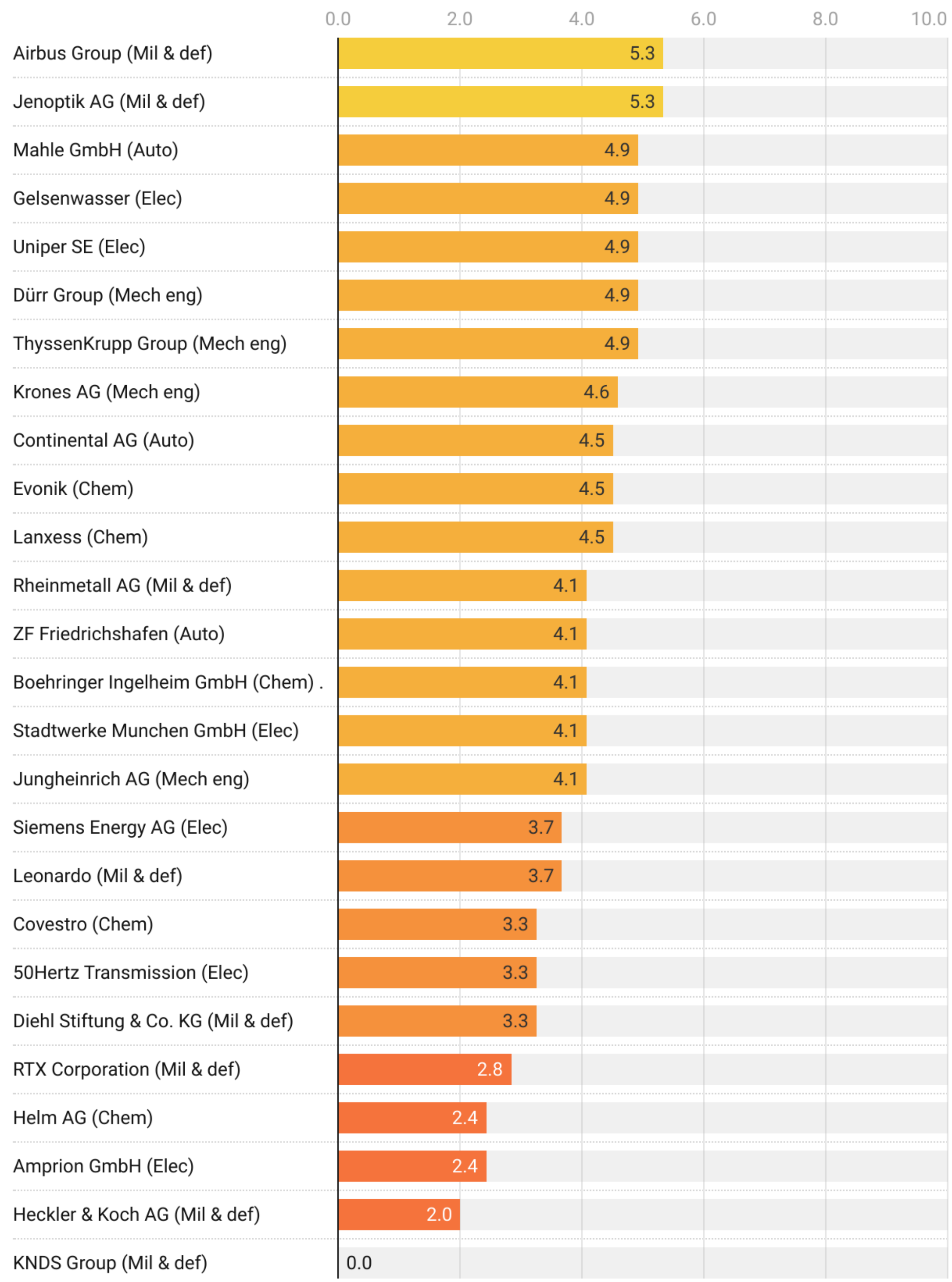


Chart: *Scores consist of 12 criteria across four Thematic Areas for Companies' 2024* non-financial reports: Accessibility of non-financial reports, Accessibility of referenced documents, Standardization and metadata and Content license. *Two companies are scored against their 2023 reports, as 2024 was not yet available - Enercon GmbH, Heckler & Koch.* • Source: Wikirate • Created with Datawrapper

Notes:

1. The assessment focused on the 2024 non-financial reports of companies. In the case of 3 companies (Enercon, Heckler & Koch, RTX Corporation), the assessment is based on their 2023 reports, as their 2024 reports were not yet available at the time of the assessment (August 2025).
2. The assessment of Amprion GmbH is based solely on the disclosures in their 2024 sustainability update report. More supporting information on a number of the assessed criteria can be found in their baseline 2022 sustainability report.
3. The full list of scores (with underlying data, researcher comments and sources) can be accessed and downloaded on the Wikirate platform.

The majority of companies (54%) score between 4 and 6 (out of 10), indicating moderate but not strong practices. The long tail of very low performers shows that several companies lack even the most basic reporting integrity practices.

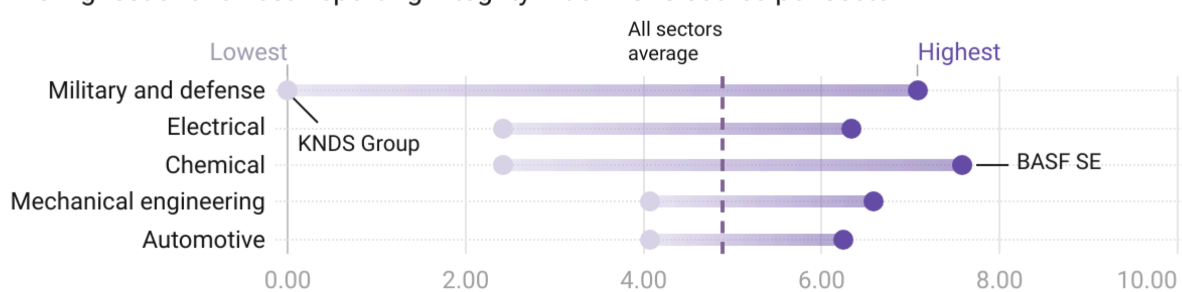
B2C companies demonstrate more consistent, mid-level performance, likely because their markets require increased public transparency. In contrast, the **performance of B2B companies is highly uneven**; some excel, but many lag significantly.

Sector insights:

- Companies in highly regulated or science-heavy fields (Chemical, Military and defense) are widely spread. Although they can perform well, practices vary dramatically, indicating that reporting incentives are inconsistent.
- The Automotive, Electrical & Mechanical engineering sectors show consistency, but are consistently mediocre. Clustered mostly between 4 - 6.3 with few outliers, this points to systemic issues in transparent and accessible reporting practices.

Figure 3. Sector highs and lows

The highest and lowest Reporting Integrity Index 2025 scores per sector



Source: Wikirate • Created with Datawrapper

Table 1. Sector average scores (out of 10)

Sector	Average score
Full sample	4.9
Automotive	5.6
Mechanical engineering	5.4
Chemical	5.0
Electrical	4.6
Military and defense	4.0

The **Automotive sector demonstrates the highest degree of reporting maturity** with the least variance in transparent reporting practices between companies and the highest (yet mediocre) average score. In contrast, the **Military and defense sector shows the least consistency and maturity in transparent reporting practices**. It has the lowest average score and the largest variance, with several companies severely lagging behind, whilst 1 company (Lockheed Martin) is ahead of the curve.

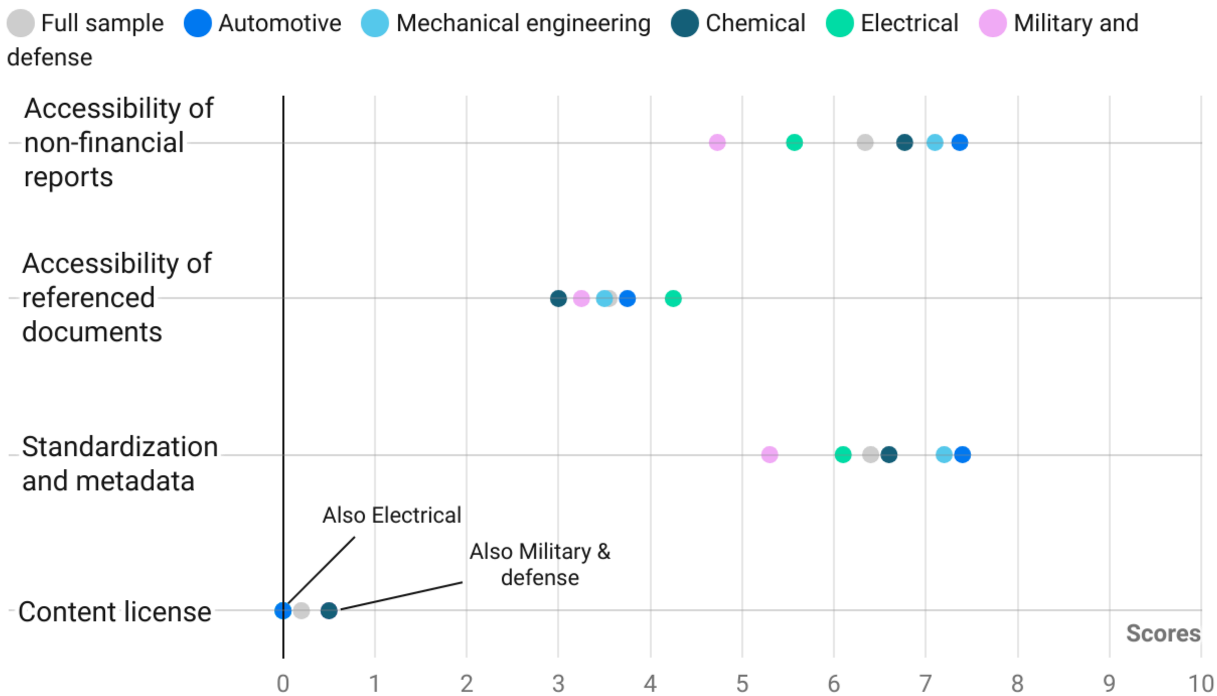
These trends underscore that companies that are traditionally more public facing are more transparent in their reporting. The Automotive sector has a broad consumer and commercial market with public sales, requiring extensive public disclosure of performance metrics. Meanwhile, the Military and defense sector is dominated by government contracts and secrecy - a market that requires minimal public transparency due to national security concerns, prioritizing information control over broad public reporting.

Table 2. Thematic sector average scores (out of 10)

Sector	Accessibility of non-financial reports	Accessibility of referenced documents	Standardization and metadata	Content license
Full sample	6.3	3.6	6.5	0.2
Automotive	7.4	3.8	7.4	0.0
Mechanical engineering	7.1	3.5	7.2	0.0
Chemical	6.8	3.0	6.6	0.5
Electrical	5.6	4.3	6.1	0.0
Military and defense	4.6	3.3	5.3	0.5

Figure 4. Thematic sector averages

Thematic scoring averages per sector for the Reporting Integrity Index 2025



Source: Wikirate • Created with Datawrapper

The thematic categories '*Accessibility of non-financial reports*' and '*Standardization and metadata*' include widely recognized criteria such as publishing reports on the company website and specifying the reporting period. These practices have long been highlighted as good transparency practices, which explains why companies tend to perform relatively well in these areas.

By contrast, the categories '*Accessibility of referenced documents*' and '*Content license*', while equally important, are rarely emphasized in reporting mandates or guidelines. This lack of attention and awareness is reflected in the weaker Index scores, suggesting that companies overlook these aspects of transparency.

Detailed analysis

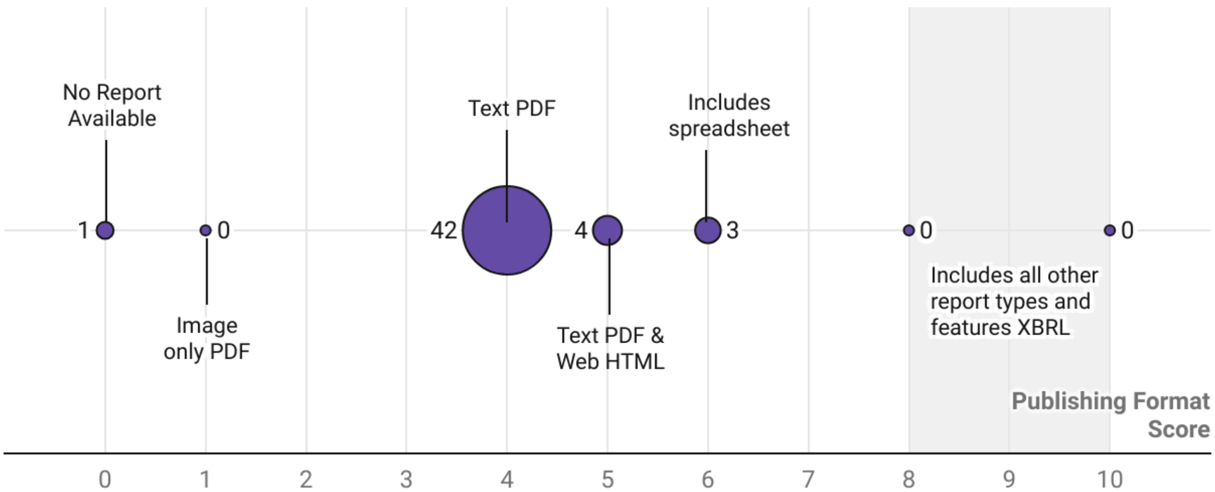
Accessibility of non-financial reports

Making reports easy to find and accessible to a wide range of stakeholders is an essential part of demonstrating transparency around operations and impacts. This means going beyond simply publishing the report and taking steps to make it highly visible and accessible.

Across the full sample, all but 3 companies (2 Military and defense companies - KNDS Group and Rheinmetall, and 1 Electrical company - 50Hertz Transmission[2]) publish their non-financial report on their website (94%), and encouragingly, 38 companies (76%) have an archive on their website hosting previous versions of their non-financial reports.

Figure 5. Reporting formats

How companies made their 2024* non-financial reports and data available



**Two companies are scored against their 2023 reports, as 2024 was not yet available - Enercon GmbH, Heckler & Koch*

Source: Wikirate • Created with Datawrapper

All published reports (98%) are made available as text-based pdf reports (meaning key word searches are possible), but only 3 companies (6%) also publish it as an excel sheet (a machine readable format), whilst none (0%) provide their data in (i)XBRL (a machine and human readable format) which is already common practice for financial reporting.

Accessibility of referenced documents

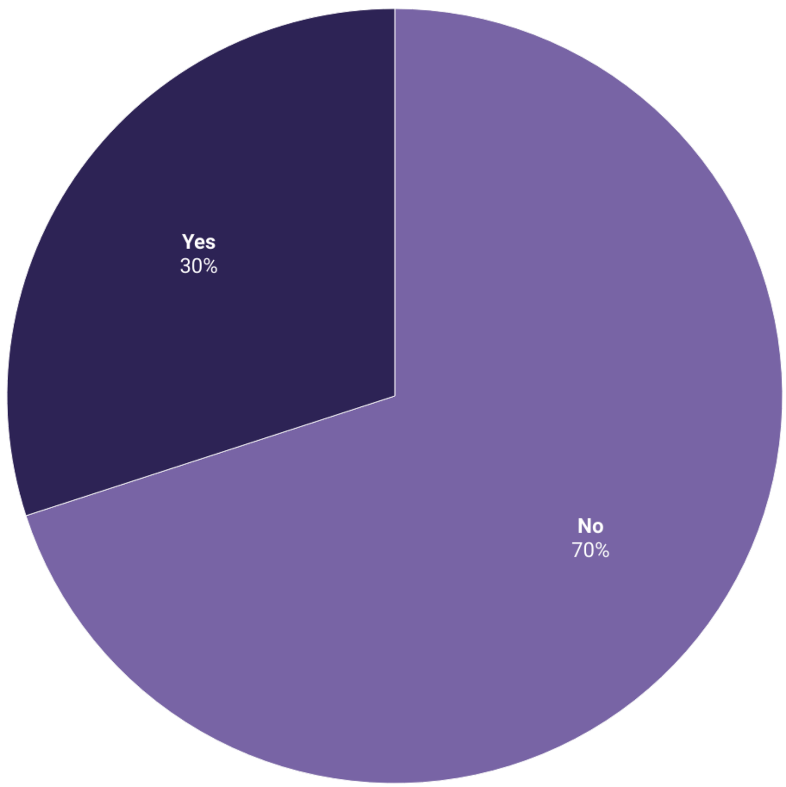
It is common practice to reference policies, codes of conduct, and other supporting documents containing essential information within a non-financial report. To provide a complete and accurate understanding of the companies' approach and commitment to social and environmental issues, these documents should also be made easily accessible.

[2] Rheinmetall and 50Hertz Transmission differ from KNDS Group which has not produced a non-financial report at all. For Rheinmetall and 50Hertz Transmission, some sustainability data is published on their website but the relevant, most comprehensive non-financial report was unavailable via the company's own website. In the case of Rheinmetall the report could only be accessed through a public third-party database, whilst that of Hertz50 Transmission was provided during the company consultation stage and is hosted on the parent company website.

Whilst only 15 companies (30%) provide direct links to referenced documents in their non-financial report (enabling traceability), 37 companies (74%) host a library of referenced documents on their website. Unfortunately, just 2 companies (4%) also publicly archive previous versions of these documents, meaning that in most cases, the ability to measure progress on policy commitments and codes of conduct is lost.

Figure 6. Did the report include direct links to referenced policies or documents?

The percentage of companies that included direct links to the mentioned policies or other external documents in their non-financial report



Source: Wikirate • Created with Datawrapper

Standardization and metadata

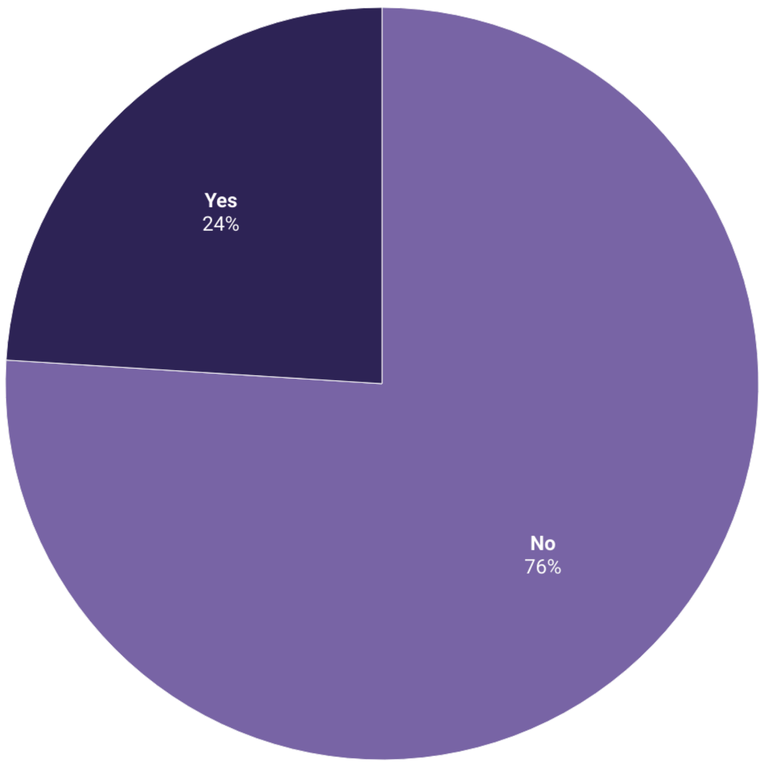
Metadata helps the reader (human and machine) accurately interpret the information presented to them, for example, by specifying the report's who, when, and where:

- Only 12 companies (24%) use unique identifiers to make explicit which entities are covered by the report, and in most cases, it is actually the auditor's report that covers this information.

- More promisingly, 44 companies (88%) specify the reporting period covered by the report.
- However, only slightly more than half of the 50 companies (66%) meet the basic criteria of aligning document page numbers with the PDF viewer tool page numbers, which is important for referencing the reports when data is extracted.

Figure 7. Did the company identify the reporting entities using unique identifiers?

The percentage of companies that included some form of entity ID in their 2024* non-financial report



*Possible entity IDs: Company Registration Number/ID, Legal Entity Identifier (LEI), Tax ID, International Securities Identification Number (ISIN) OpenCorporates ID, SEC Central Index Key, Other. *Two companies are scored against their 2023 reports, as 2024 was not yet available - Enercon GmbH, Heckler & Koch.*

Source: Wikirate • Created with Datawrapper

There are lots of national and international standards available to companies for organizing and reporting their non-financial data, helping to standardize disclosures and make performance comparable. Whilst 44 companies (88%) made use of recognized reporting standards and 39 companies (78%) also integrated indicator codes to specify where specific information can be found, only 21 companies (42%) did so in text, alongside the data in question which is best practice for both human and machine audiences as an aid to identify relevant information.

Spotlight: Reporting standards

- **CSRD (ESRS) is emerging as the cross-sector baseline standard**, used by 36 companies (72%) — often **paired with the GHG Protocol** (31 companies, 62%), reflecting strong alignment on climate disclosures.
- **ISSB & SASB adoption is relatively niche** (10 companies, 20%), but concentrated among multinationals with global investor bases.
- **National standards** were used by **Electrical, Automotive, and Military and defense companies** (BMW, Continental, EnBW, Gelsenwasser, Hensoldt).
- **Automotive & Chemical sectors are most advanced in terms of reporting maturity**, often adopting multiple standards simultaneously.
- **Electrical & Military and defense sectors show polarization** (uneven reporting maturity), with some using multiple standards while others use no reporting standards at all. For instance in the Electrical sector there is a clear split between big players (more advanced) and grid operators (lagging).
- **The group of companies not using recognized non-financial reporting standards is still notable** (6 companies, 12%), clustered in **Military and defense, Electrical** and **Chemical** (Amprion, Boehringer Ingelheim, Heckler & Koch, KNDS Group, RTX Corporation, and Siemens Energy).

Content license

A data license clearly defines if and how the information in a report can be reused. An **open** data license is essential to maximize the potential of the reported information by allowing third parties to reuse the data, enabling analysis, combination with other sources, and generation of additional insights. While only a dire 2 companies (4%) make explicit what data license applies to the content of their non-financial report, most concerning, these are in both cases closed licenses, prohibiting data extraction and reuse, severely limiting the usefulness of the reports and their data.

For a detailed and downloadable view of all the data, including scores, researcher comments, and sources, visit: https://wikirate.org/Reporting_Integrity_Index

Would you like to reuse (parts of) the data in your work? We are happy to help! Simply contact us at: info@wikirate.org

Good practice guidance:
How to present non-financial data

Transparency isn't just about *what* you disclose – it's also about *how* you disclose it.

1. Accessibility of non-financial reports

1.1 Discoverability

Making reports easy to find and accessible to a wide range of stakeholders is an essential part of demonstrating transparency around operations and impacts. This means going beyond simply publishing the report and taking steps to make it highly visible and accessible.

1.2 Archive

Maintaining an organized archive of past reports is a key transparency practice that enables accurate assessments over time. When removing or replacing the URL of an annual report with the latest version, it becomes nearly impossible for analysts to track progress.

1.3 Format

Disclosures must be machine-readable [3] to enable large-scale data analyses that assess impact patterns across entire sectors. While AI is improving and making it easier to extract data from PDF reports, this approach is not accurate enough to depend on and remains expensive to run. Rather, companies need to make use of formats with digital tags (as is customary for financial disclosures) that enable machine readability at low costs.

1.4 Copy restrictions

Applying (PDF) copy restrictions hampers the extraction of specific data points from a report for the purpose of analysis, while providing a false sense of security, as it can be circumvented by converting the document into another file type.

Companies should:

- **Archive reports on their website** using stable, version-specific URLs for each report, ensuring that older versions do not change over time or get overwritten. Place them in a section that is easy to find from the homepage and accessible to all

[3] Data which is in a format that a computer can easily process without human intervention, while no meaning is lost. This allows computers to quickly and efficiently extract, interpret, and utilize the data.

stakeholders—not just investors.

- **Improve report discoverability by**
    - **Using clear and consistent naming conventions for files** to make them easy to find and reference (e.g. CompanyA_Sustainability_Report_2024.xhtml).
    - **Optimizing their reports for search engine visibility** with clear titles, metadata, and alt text so they appear when stakeholders simply search for "*[Company] sustainability report*".
    - **Creating a simple text file at the root of their domain** (e.g. https://www.companyA.com/carbon.txt) **that lists key non-financial and sustainability disclosures**. This makes it easy for automated tools to reliably locate sustainability reports. More information about carbon.txt can be found here.
- **Submit their reports to national or international databases** that provide free bulk downloads and/or API access to enable large scale data analyses. Examples include:
    - XBRL Filings database: https://filings.xbrl.org/docs/about
    - U.S. Securities and Exchange Commission Filings database: https://www.sec.gov/search-filings
    - In future: National Registries in the EU that will feed reports into the European Single Access Point (expected to be operational in July 2027)
- **Publish the report in Inline XBRL (iXBRL)**, a format that combines structured digital tags for machine readability with human readable presentation.

2. Accessibility of referenced documents

2.1 Direct links

It is common practice to reference policies, codes of conduct, and other supporting documents containing essential information within a non-financial report. To provide a complete and accurate understanding of the companies' approach and commitment to social and environmental issues, these documents should be accessible via direct links.

2.2 Archive

Maintaining an organized archive of policies, codes of conduct, and other supporting documents is a key transparency practice that enables accurate assessments over time. When removing or replacing the URL of a policy with the latest version, it becomes nearly impossible for analysts to track progress.

Companies should:

- **Include direct links to all documents they reference** in their disclosures.
- **Archive policies and other supporting documentation on their website** using stable, version-specific URLs for each report, ensuring that older versions do not change over time or get overwritten. Place them in a section that is easy to find from the homepage and accessible to all stakeholders.

3. Standardization and metadata[4]

3.1 Reporting standards

There are lots of national and international standards that can be used to organize and report non-financial data (e.g., Global Reporting Initiative, Sustainability Accounting Standards Board, etc). Most standards provide guidance and a methodology for collecting, analysing, and reporting data. When more companies use the same reporting standards, non-financial data becomes easier to compare due to standardization.[5]

3.2 Indicator codes

Integrating standards' indicator codes in a report is a helpful tool for readers to identify and locate specific data points. Additionally, the company signals to readers which methodology was used to collect, analyse, and disclose that data, avoiding the risk of misinterpretation.

3.3 Reporting period

When analysts extract data from a report, it is essential to know the timeframe the data in the report covers. Without this context, it is impossible to associate the data with the correct year, making comparisons and analyses over time unreliable.

3.4 Entity identification

Different types of disclosed data may relate to different entities of the same company. Clear disclosure of which entities are covered in a company's report is essential for accurately tracking its operations and impacts.

3.5 Page numbering

Standardization, even for something seemingly minor like page numbers, is an important data hygiene practice. Misalignment between the page numbers on the report's pages and the page

[4] Metadata is data (information) about data. It helps the reader (human and machine) accurately interpret the information presented to them.

[5] Narrative disclosures, while possibly at first glance a rich source of information, are severely limited as they are not standardized and therefore not comparable. This means readers are not able to conduct analyses that would help them understand 1) how entire sectors perform, and 2) how a single company's performance relates.

numbering of a (PDF) viewer tool can lead to confusion or even misrepresentation of the data when extracted from the report.

Companies should:

- **Make use of non-financial reporting standards** to enable comparison and large-scale analyses (e.g., across sectors).
- **Place indicator codes next to corresponding disclosures** (e.g., GRI 305-1-a) in their report to help analysts quickly identify key information and improve machine readability.
- **Explicitly state the reporting period** to clarify what timeframe the data corresponds to.
- **Disclose what entities are covered by a report using unique entity IDs** (such as Legal Entity Identifier codes).
- **Treat the first page of a report as page 1** to avoid misalignment between human and machine interpretations.

4. Content license

4.1 Report license

Making a report publicly available does not automatically grant legal permission for reuse. Explicitly stating if and how a report can be reused avoids confusion and legal disputes. An **open** license ensures that analysts can store a copy of the report and maintain a ground truth evidence base of their analyses.

4.2 Data license

A data license clearly defines if and how the information in a report can be reused. An **open** data license is essential to maximize the potential of the reported information. It explicitly allows third parties to reuse the data, enabling analysis, combination with other sources, and generation of additional insights. Additionally, it builds trust as it signals the company's commitment to transparency and innovation.

Companies should:

- **Explicitly state the data license** in their report and on referenced datasets to avoid confusion and legal disputes.
- **Apply an open license** such as CC0 or CC BY to their disclosures, to build trust and maximize the potential impact of the published data.

Check out Annex 2 for examples of how these good practices can be implemented.

If you have any **questions or need assistance** implementing this guidance, please contact us at **info@wikirate.org.**

Annex 1: Reporting Integrity Index methodology

#	Metric title	Question	Metric on WR
1	Report discoverability	Where does the company make their non-financial report available?	https://wikirate.org/Wikirate_International_e_V+Report_discoverability
2	Report format	What format(s) does the company publish its non-financial report in?	https://wikirate.org/Wikirate_International_e_V+Report_format
3	Archive of reports	Does the company archive its non-financial reports?	https://wikirate.org/Wikirate_International_e_V+Archive_of_non_financial_reports
4	Direct links to referenced documents	Does the company provide direct links to the policies or documents that it references in their non-financial report?	https://wikirate.org/Wikirate_International_e_V+Direct_links_to_referenced_documents
5	Archive of referenced documents	Does the company archive the policies or other external documents it refers to in its non-financial report?	https://wikirate.org/Wikirate_International_e_V+Archive_of_referenced_documents
6	Entity identification	Did the company identify which reporting entities are covered in their non-financial report using entity IDs?	https://wikirate.org/Wikirate_International_e_V+Entity_identification
7	Reporting period specified	Did the company specify which timeframe the data in their non-financial report refers to?	https://wikirate.org/Wikirate_International_e_V+Reporting_period_specified
8	Aligned page numbering	Does the page numbering of the company's non-financial report align with the numbering of the (PDF) viewer tool?	https://wikirate.org/Wikirate_International_e_V+Aligned_page_numbering
9	Reporting standards	Which of the following standards does the company use for its non-financial reporting?	https://wikirate.org/Wikirate_International_e_V+Reporting_standards
10	Integrated indicator codes	Did the company integrate indicator codes in its report to help identify which disclosure requirements it has reported on?	https://wikirate.org/Wikirate_International_e_V+Integrated_indicator_codes
11	Data license explicit	Did the company make explicit what data license applies to the data it has published in their non-financial report?	https://wikirate.org/Wikirate_International_e_V+Data_license_explicit
12	Data license type	Did the company apply an open or closed data license to their non-financial report?	https://wikirate.org/Wikirate_International_e_V+Data_license_type
Preview metrics for upcoming benchmark subsets on materiality, assurance, and supply chain			

engagement			
13	Double materiality assessment	Did the company conduct a double materiality assessment to inform its non-financial reporting?	https://wikirate.org/Wikirate_International_e_V+Double_materiality_assessment
14	Lobbying budget disclosed	Did the company disclose the size of their lobbying budget on social and environmental issues?	https://wikirate.org/Wikirate_International_e_V+Lobbying_budget_disclosed
15	Level of assurance	Which level of assurance was given to the company's non-financial data?	https://wikirate.org/Wikirate_International_e_V+Level_of_assurance
16	Supplier audits	Did the company conduct supplier audits?	https://wikirate.org/Wikirate_International_e_V+Supplier_audits

We recognise that the Index is not perfect and can always be improved. Please share any feedback or questions with us at **info@wikirate.org**.

1

WR link: https://wikirate.org/Wikirate_International_e_V+Report_discoverability

Title: Report discoverability

Question: Where does the company make their non-financial report available?	**Answer options:** (multi-select) Own website Central database On request Nowhere

Scoring:
Own website = 5
Central database = 5
On request = 0
Nowhere = 0

About:

Why is this important?

Transparency isn't just about *what* a company discloses – it's also about *how* they disclose it. Making reports easy to find and accessible to a wide range of stakeholders is a key part of demonstrating transparency around operations and impacts.

What does good practice look like?

Companies should:

- **Archive reports on their website** using stable, version-specific URLs for each report, ensuring that older versions do not change over time or get overwritten. Place them in a section that is easy to find from the homepage and accessible to all stakeholders—not just investors.

- **Submit their reports to national or international databases** that provide free bulk downloads and/or API access to enable big data analyses.

Methodology:
Use a search engine of your choice and look for:

- [company name] annual report
- [company name] sustainability report

You are looking for a webpage or database entry with a link to the non-financial report (not the report itself!). Once you have found the place where the report is hosted, create a new Source on Wikirate using that webpage and cite that in your answer.

Note: When adding a new Source, the PDF snapshot maker does not always capture webpages well. In those cases, go back to the webpage, right-click 'Print', make sure the option 'Print headers and footer' is selected, and 'Save as PDF'. Then add it to Wikirate as a PDF and add the URL address to the description of the Source.

Select the answer option 'on request' if you need to fill out a form or send an email requesting access to the report (so you are not able to simply download it yourself).

It is possible that the company makes their report available on their own website AND in a central database, in which case you select both answer options.

Examples of databases to check:

- XBRL filings: https://filings.xbrl.org/
- EFRAG report repository: https://insights.efrag.org/reports
- EDGAR database: https://www.sec.gov/search-filings
- Annual Reports: https://www.annualreports.com/
- European Single Access Point (ESAP is due to go live in 2027)

# 2	
WR link: https://wikirate.org/Wikirate_International_e_V+Report_format	
Title: Report format	
Question: What format(s) does the company publish its	**Answer options:** (multi-select)

non-financial report in?	PDF (text-based) PDF (image only) Standalone XBRL file Inline XBRL (iXBRL / XHTML with XBRL tags) Web HTML page Spreadsheet No report available
Scoring: 10 points: Any combination of answers that includes Inline XBRL 8 points: Any combination of answers that includes PDF (text-based) OR Web HTML page, AND Standalone XBRL 6 points: PDF (text-based) OR Web HTML page, AND Spreadsheet 5 points: PDF (text-based) AND Web HTML page 4 points: PDF (text-based) OR Web HTML page OR Spreadsheet 1 point: ONLY PDF (image only) 0 points: No report available	
About: *Why is this important?* All company disclosures must be machine readable to enable tracking of company progress and identify best practices **across sectors**. *Context:* While AI is improving and making it easier to extract data from PDF reports, this approach is not accurate enough to depend on and remains expensive to run. Rather companies need to make use of formats with digital tags that enable machine readability at low costs. XBRL is a great example of a machine-readable format.	

Under the EU Corporate Sustainability Reporting Directive (CSRD), companies will soon be required to use XBRL tags in the European Single Electronic Format (ESEF) for sustainability data. Although still voluntary, companies can prepare for future requirements by applying it to current reporting.
Methodology: Start by looking in the place where the company hosts its report. Check there if the company offers multiple formats in which you can download the report. If there is only one link/format, search through that document with keyword searches for the other format options. Most likely, you will be looking through a PDF report searching for "XBRL". **Note:** Some companies are required to make their **financial** data available in the European Single Electronic Format (ESEF) with digital XBRL (or also referred to as iXBRL) tags. Make sure not to mistake such a reference to XBRL for the company also making its **non-financial** data available in XBRL. Companies might provide their report in multiple formats, so make sure to check for all options and select as many answer options as apply. If you found the answer to this question by looking at the company's website, use that page as the Source you cite. If you found the answer by searching through their report, then that should be the Source you cite.

# 3	
WR link: https://wikirate.org/Wikirate_International_e_V+Archive_of_non_financial_reports	
Title: Archive of non-financial reports	
Question: Does the company archive its non-financial reports on its own website?	**Answer options:** (categorical) Yes No
Scoring: Yes = 10 No = 0	
About: *Why is this important?* It is essential that companies archive their disclosures to enable accurate assessments over time. *Context:* When a company removes or replaces the URL of its annual report with the latest version, it becomes nearly impossible for analysts to track progress. Maintaining an organized archive of past disclosures is therefore a key transparency practice.	

Methodology:
This question most likely requires you to add a new Source.

Note: When adding a new Source, the PDF snapshot maker does not always capture webpages well. In those cases, go back to the webpage, right-click 'Print', make sure the option 'Print headers and footer' is selected, and 'Save as PDF'. Then add it to Wikirate as a PDF and add the URL address to the description of the Source.

Go to the company's homepage (link can be found on the company profile on Wikirate) and look for the place where they publish their disclosures. Common names for such pages are 'Downloads', 'Reports', and 'Sustainability'. If you cannot easily find such a page, use their search bar to look for the report.

Alternatively, use a search engine of your choice and look for:

- [company name] annual report
- [company name] sustainability report

Note: Make sure to look for a page on the company website that has an **archive** of their current AND previous sustainability/annual reports, not a direct link to the document you included in your search terms.

Note: We are looking for a page with an overview and links to the company's non-financial reports (current and previous years). If there is an overview page with links to landing pages of each report (not direct links) that is sufficient too.

If you find such an archive, that is the page you will now use to create a new Source on Wikirate, and which you will cite for your answer.

4

WR link: https://wikirate.org/Wikirate_International_e_V+Direct_links_to_referenced_documents

Title: Direct links to referenced documents

Question: Does the company provide direct links to the policies or documents that it references in their non-financial report?	**Answer options:** (categorical) Yes No

Scoring:
Yes = 10
No = 0

About:

Why is this important?

To prevent confusion or misinterpretation, companies should include direct links to all documents they reference in their disclosures.

Context: Companies often refer to policies or codes of conduct within their non-financial reports that outline their approach and commitment to social and environmental issues. These documents often contain essential information and should be easily accessible, via direct links, to provide a complete and accurate understanding of the company's performance. This accessibility best practice saves time and guarantees data accuracy: viewers do not need to conduct additional document searches and know they are viewing the correct version. Furthermore, providing direct links enables large-scale analysis via machine processing, allowing researchers to assess company impacts across entire sectors – not just among the top 100 or 1000.
Methodology: Simply by searching for commonly referenced documents, you will be able to determine if the company provides a direct link to them. Use keyword searches, such as: ● policy ● code of conduct If the search returns too many hits, try adding additional details like 'human rights policy' or 'supplier code of conduct'. When finding direct links, specify in the comments what document they are referencing and on what page the direct link can be found. **Note:** Two or three direct links to referenced documents are sufficient for the 'Yes' answer (establishing a systematic approach). You do not need to check if all referenced documents come with direct links. **Note:** Direct links to other sections within the same report are NOT considered sufficient for a 'Yes' answer.

# 5	
WR link: https://wikirate.org/Wikirate_International_e_V+Archive_of_referenced_documents	
Title: Archive of referenced documents	
Question: Does the company archive the policies or other external documents it refers to in its non-financial report?	**Answer options:** (categorical) Archive with current and historic documents Library with current documents No
Scoring:	

Archive = 10
Library = 5
No = 0

About:

Why is this important?

Archiving disclosures is essential for enabling accurate assessments over time.

Context:

For example, if a company references a Human Rights policy in its annual report, but later removes it from its website or overrides the URL with a newer version, researchers' assessments would not be able to accurately reflect a company's past performance.

In other words, archiving disclosures improves data quality and enables companies to demonstrate progress over time.

Methodology:
This question most likely requires you to add a new Source.

Note: When adding a new Source, the PDF-snapshot maker does not always capture webpages well. In those cases, go back to the webpage, right-click 'Print', make sure the option 'Print headers and footer' is selected, and 'Save as PDF'. Then add it to Wikirate as a PDF, and add the URL address to the description of the Source.

Use a search engine of your choice and look for:

[company name] [commonly referenced document]

For example: Solar A/S human rights policy

Note: Make sure to look for a page on the company website that has an archive of different documents and reports, not a direct link to the document you included in your search terms.

If you find such an archive, that is the page you now use to create a new Source on Wikirate, and which you will cite for your answer.

Make sure to check if it is an *archive* including historic copies of these documents or whether it is just a *library* of current policies, codes, and other documents.

6

WR link: https://wikirate.org/Wikirate_International_e_V+Entity_identification	
Title: Entity identification	
Question: Did the company identify which reporting entities are covered in their non-financial report using entity IDs, if so using which ID system(s)?	**Answer options:** (multi-select) Company Registration Number/ID Legal Entity Identifier (LEI) Tax ID International Securities Identification Number (ISIN) OpenCorporates ID SEC Central Index Key Other No
Scoring: Use of 1 or more IDs = 10 Other = 0 None = 0	

About:

Why is this important?

Clear disclosure of which entities are covered in a company's report is essential for accurately tracking its operations and impacts.

Context:

When we think of a company, we often think of it as one entity. In reality, however, companies are made up of many entities – sometimes hundreds. Different types of disclosed data may relate to different entities of the same company. So depending on the topic, different entities might be relevant for you. Additionally, different entities may fall under different jurisdictions and legal systems.

Why is just a company name not enough?
Companies may be known by various names — legal names, brand names, or trademarks — but these are often not unique, especially at a global scale. A unique ID is therefore key in making sure data extracted from a Source is attributed to the correct entity.

Methodology:
You will likely find this information at the beginning or at the end of the report, or (if available) in the auditor's / assurance report.

Search the document using keywords such as:

- LEI
- LEI:
- LEI)
- no.
- ID
- Registration

- Tax ID
- VAT ID
- Chamber of Commerce

Add the IDs you found in the comments together with the page number where you found it/them.

Companies might provide several unique IDs for their entities, so make sure to check for all options and select as many answer options as apply.

7

WR link: https://wikirate.org/Wikirate_International_e_V+Reporting_period_specified

Title: Reporting period specified

Question: Did the company specify which timeframe the data in their non-financial report refers to? (NOT to be confused with publication date)	**Answer options:** (categorical) Yes No

Scoring:
Yes = 10
No = 0

About:

Why is this important?

To ensure the reliability of ESG data insights, it is essential to know the timeframe the data in a report covers.

Context:

Without this context, it is impossible to extract the information and associate it with the correct year, making company comparisons and analyses over time unreliable.

Methodology:
Do not confuse the 'reporting period' with the publication date or the year that might be mentioned in the name of the report. These can differ at times. For example, a report might cover the company's financial year 2024, but because they published it early 2025 they could call it their '2025 Annual Report'.

The reporting period of a non-financial report is usually the same timeframe as a company's financial year, so look for details specifying from when to when their financial year runs. This can be the same as a calendar year, but does not have to be.

Search the document using keywords:

- Reporting period

- Financial year
- FY

You will likely find this information at the beginning or at the end of the report. Possibly also in an auditor's report (if included).

Add in the comments what the reporting period is (e.g., 1 January - 31 December 2024) and the page number where you found that information.

8

WR link: https://wikirate.org/Wikirate_International_e_V+Aligned_page_numbering

Title: Aligned page numbering

Question: Does the page numbering of the company's non-financial report align with the numbering of the (PDF) viewer tool?	**Answer options:** (categorical) Yes No

Scoring:
Yes = 10
No = 0

About:

Why is this important?

Misalignment between the page numbers on the report's pages and the page numbering of a (PDF) viewer tool can lead to confusion or even misrepresentation of the data when extracted from the report.

Context:
Many digital tools, including many AI tools, treat the first page of a PDF as page 1 by default. If a company has a different approach and, for instance, considers page 1 to be the first page after the cover pages, that results in misalignment.

Standardization, even for something seemingly minor like page numbers, is an important data hygiene practice. When data is extracted from a report, evidence of where that information was found in the report is gathered and stored with the data. When a report's page numbers do not match, it can create confusion or even misrepresentation of the data.

Methodology:
You are looking to determine if the report's page numbers match the page numbering of the (PDF) viewer tool. A mismatch happens when (for instance) the company only starts with page 1 after the cover pages.

<table>
<tr><td colspan="2"># 9</td></tr>
<tr><td colspan="2">WR link: https://wikirate.org/Wikirate_International_e_V+Reporting_standards</td></tr>
<tr><td colspan="2">Title: Reporting standards</td></tr>
<tr><td>Question: Which of the following standards does the company use for its non-financial reporting?</td><td>Answer options: (multi-select)
GRI
ISSB (IFRS)
SASB
CSRD (ESRS)
CDP
CDSB
Greenhouse Gas Protocol
National standards
Other
None</td></tr>
<tr><td colspan="2">Scoring:
Use of 1 or more standards = 10
Other = 0
None = 0</td></tr>
<tr><td colspan="2">About:

Why is this important?

When more companies use the same reporting standards, non-financial data becomes easier to compare due to standardization.

Context:

There are lots of national and international standards that companies can use to organize and report their non-financial data. Most standards provide guidance and a methodology for collecting, analyzing, and reporting data.

Each standard puts a different emphasis on materiality – that is, what data is relevant or significant for a company to disclose. By identifying the most commonly used standards, we can better understand which materiality perspective is currently dominant.</td></tr>
<tr><td colspan="2">Methodology:
You will likely find this information at the beginning or the end of the report, or in an appendix.

Search the document using the abbreviations of the different standards, such as:
GRI
SASB
IFRS</td></tr>
</table>

- CSRD
- ESRS
- etc

Companies might use several standards for their reporting so make sure to check for all options and select as many answer options as apply.

Note: It is not sufficient for a company to have been rated by one of the standards providers. For instance, if they have been rated by CDP that does NOT qualify as them using CDP in their reporting. You need to see them really using the standard in the methodology of their own reporting.

Note: For the IFRS standards (developed by the ISSB), only IFRS S1 (general sustainability disclosures) and IFRS S2 (environmental) would be relevant standards that apply to non-financial data.

Add in the comments on which page number you found the standard(s) that the company uses.

10

WR link: https://wikirate.org/Wikirate_International_e_V+Integrated_indicator_codes

Title: Integrated indicator codes

Question: Did the company integrate indicator codes in its report to help identify which disclosure requirements it has reported on?	**Answer options:** (multi-select) Alongside disclosures Index with page references No

Scoring:
Any answer combination including 'Alongside disclosure' = 10
Only 'Index' = 5
No = 0

About:

Why is this important?

Reporting standards help standardize non-financial disclosures. By integrating indicator codes in their reports, companies signal to readers which methodology was used to collect, analyze and disclose the data, avoiding the risk of misinterpretation.

Context:

Although an index is a helpful tool for readers to identify and locate relevant data, best practice is to place indicator codes next to corresponding disclosures. This not only helps the human audience quickly identify key information, but also improves machine readability through the use of these metadata tags.

Methodology:
An index is typically found toward the end of a report, possibly in an appendix.

Use keyword searches to look for indicator codes.

Different reporting frameworks use different codes so make sure to check which framework the company uses and which codes are part of that framework. For example, the CSRD's ESRS will use codes like E1-2 or S1-14, whilst GRI has codes like GRI 305-1-a.

Select the answer option 'Alongside disclosure' if the indicators are listed in line with the relevant text OR on the same page.

Note: High-level codes in titles of sections (for instance "E1 Climate Change" for a CSRD-aligned report) is NOT sufficient to qualify for 'alongside disclosures' as it is too high-level for it to function as a consistent system that helps identify specific disclosures.

Note: If an index includes chapter references that are not sufficient, but if it includes direct links to the sections of the report where the indicator in question is disclosed that is sufficient.

Companies might be referencing indicator codes on the page AND in an index so make sure to check for both and select as many answer options as apply.

In the comments add the page number of the index or an example page where a reviewer could see the indicator codes are integrated alongside disclosures.

11

WR link: https://wikirate.org/Wikirate_International_e_V+Data_license_explicit

Title: Data license explicit

Question: Did the company make explicit which data license applies to the data it has published in its non-financial report?	**Answer options:** (categorical) Yes No

Scoring:
Yes = 10
No = 0

About:

Why is this important?

A data license clearly defines if and how the information in a report can be reused. While non-financial disclosures are publicly available, this does not automatically grant legal permission for reuse. To avoid confusion and legal disputes, companies should explicitly state the data license in their report.

Context A data license is critical for giving legal clarity, enabling reuse and showing company transparency: 1. **Legal clarity** - States the rights and responsibilities around the data 2. **Enables reuse** - Allows others to analyze, combine, or build upon the data 3. **Supports transparency** – Shows a company is genuinely committed to open and accountable reporting. In short, a data license determines if the data is something others can legally use in their work.
Methodology: To determine if the company explicitly states what data license applies to their disclosure, use keyword searches such as: ● license ● terms of use ● copyright If a license is specified add the type of license in the comments, including the page number where you found the information.

# 12	
WR link: https://wikirate.org/Wikirate_International_e_V+Data_license_type	
Title: Data license type	
Question: Did the company apply an open or closed data license to its non-financial report?	**Answer options:** (categorical) Open license Closed license Not specified
Scoring: Open license = 10 Closed license = 0 Not specified = 0	
About: *Why is it important?* An open data license is essential to maximize the potential of the data provided in non-financial reports. *Context* An open data license allows third parties to reuse the data– enabling analysis, combination with other sources and generation of additional insights. Additionally, it builds trust in the reporting company as it	

signals its commitment to transparency and innovation.
Methodology: To determine if the company explicitly states what type of data license applies to their disclosure, use keyword searches such as: ● license ● terms of use ● copyright If a license is specified add the type of license in the comments, including the page number where you found the information. Select '**Open license**' if: The data is made available under a license that permits reuse, redistribution, and possibly modification, with or without conditions. Select '**Closed license**' if: The data is provided under restrictive terms that limit reuse or redistribution. Select '**Not specified**' if: The license status is unknown or not explicitly stated by the company.

Preview metrics

# 13	
WR link: https://wikirate.org/Wikirate_International_e_V+Double_materiality_assessment	
Title: Double materiality assessment	
Question: Did the company conduct a double materiality assessment to inform its non-financial reporting?	**Answer options:** (categorical) Yes No
Scoring: Not scored in current iteration	
About: *Why is it important?* A materiality assessment helps companies to identify which data is relevant or significant to include in their	

reporting. It typically considers their impacts, risks and opportunities from a particular viewpoint. *Context* **Double materiality** refers to the concept that a company's non-financial reporting should consider two perspectives: 1. Financial materiality - the *impact of sustainability issues on the company's financial performance* 2. Impact materiality - the *company's impact on the environment and society* In other words, double materiality combines the **inward perspective** (how external factors impact the company) and the **outward perspective** (how the company impacts its surroundings).
Methodology: To determine if the company has conducted a double materiality assessment, use keyword searches such as: • Double materiality • DMA • IRO-1 If the company only mentions a materiality assessment but does not specify that it is a **double** materiality assessment, select 'No'. If the company mentions the concept of double materiality but does not specifically state it has done an **assessment** to inform its reporting, select 'No'. Add in the comments the page number where you found the relevant information for the answer you selected.

# 14	
WR link: https://wikirate.org/Wikirate_International_e_V+Lobbying_budget_disclosed	
Title: Lobbying budget disclosed	
Question: Did the company disclose the size of their lobbying budget?	**Answer options:** (categorical) Yes No
Scoring: Not scored in current iteration	
About: *Why is it important?* Transparency around lobbying activities – including budgets, goals and actions – is essential to assess if the company is supporting or undermining social and environmental progress.	

Context

Like many other stakeholders, companies take part in political lobbying to influence legislation and policy decisions. This can include bilateral meetings, advisory groups and roundtables, running campaigns, or through participation in industry associations.

Methodology:
To determine if the company disclosed its lobby budget (total monetary value), search for the following key words:

- lobby
- contribution
- donation
- politic
- G1-5 (relevant ESRS disclosure requirement)

If a lobbying budget is specified add the size of the budget and any relevant disclosure in the comments and include the page number where you found the information.

If the company does not disclose a lobby budget but a political contributions budget, that can also be accepted as a "Yes" for this metric question.

15

WR link: https://wikirate.org/Wikirate_International_e_V+Level_of_assurance

Title: Level of assurance

Question: Which level of assurance was given to the company's non-financial data?	**Answer options:** (multi-select) Limited assurance Reasonable assurance No assurance given

Scoring:
Not scored in current iteration

About:

Why is it important?

Assurance – an independent assessment of a company's reported information – is essential for increasing credibility, accuracy and trustworthiness of that information for investors and other stakeholders.

Context

While assurance is standard for financial data, it is a new requirement for non-financial disclosures. Under EU's Corporate Sustainability Reporting Directive (CSRD), assurance has been introduced with the goal to boost data reliability. The regulation currently allows for two levels of assurance: **limited** and **reasonable**.

In the audit report, the auditor provides a conclusion stating whether the company's report has obtained "limited" or "reasonable" assurance that the reported information is free from material misstatement.

Limited assurance – also known as moderate assurance **–** offers a lower level of confidence compared to reasonable (or full) assurance. This is due to its narrower scope, meaning:

- fewer tests
- smaller sample size of data examined
- practitioner mainly performs analytical procedures, inquiries, and reviews rather than detailed testing of the reported data

The goal is to understand the processes used to compile the information and to identify areas where material misstatements are likely to occur, rather than confirm the complete accuracy of the data.

Reasonable assurance refers to a higher level of assurance. Its goal is to provide stakeholders with confidence that the reported information is free from material misstatement or error.

It involves comprehensive procedures, including:

- Detailed testing of transactions and balances
- Gathering sufficient and appropriate evidence
- Performing substantive tests, such as vouching and tracing
- Conducting internal control assessments and inquiries with management
- Analytical reviews

Despite its higher level of assurance, reasonable assurance is **not absolute.** There is always a risk that material misstatements may not be detected due to factors such as fraud, error, or limitations in the audit process. Auditors rely on sampling, judgment, and reasonable evidence, but this does not guarantee the complete accuracy of the financial or non-financial reports.

Methodology:
If the non-financial data has been assured, the report typically includes an 'auditor's report' which will include their findings and a statement on the level of assurance they provide. If present, you will likely find the auditor's report towards the end of the document.

Keyword searches include:

- limited assurance
- reasonable assurance
- auditor's report
- assurance report

Note: In some cases the auditor has provided limited assurance on the bulk of the reported data AND reasonable assurance on a specific number of data points. If that is the case, select both answer options.

Note: Make sure to check that the reference you found to the level of assurance pertains to the sustainability data and NOT the financial data. If the non-financial data has been audited this will be a separate audit from the financial data, which means there will be two different audit reports, and so different levels of assurance might be given.

Add in the comments the page number where you found the relevant information AND what level of assurance has been provided.

16

WR link: https://wikirate.org/Wikirate_International_e_V+Supplier_audits

Title: Supplier audits

Question: Did the company conduct any type of supplier audits?	**Answer options:** (categorical) Yes No

Scoring:
Not to be scored in current iteration

About:

Why is it important?

Engaging with suppliers through audits is an essential practice for supply chain visibility and relationship management.

Context

Companies conduct supplier audits to ensure their suppliers meet defined quality, safety, and compliance standards. This proactive approach gives them greater visibility in their supply chain, helping them to identify potential risks, improve supplier performance, and maintain product quality.

Methodology:
At this point we are simply looking to determine if the company is conducting any type of supplier audits. We do not screen for social and environmental issues or whether it was conducted by an independent party.

Keyword searches include:
- Audit
- Supplier audit
- Site visit
- Onsite
- On-site

Add in the comments the page number where you found the relevant information.

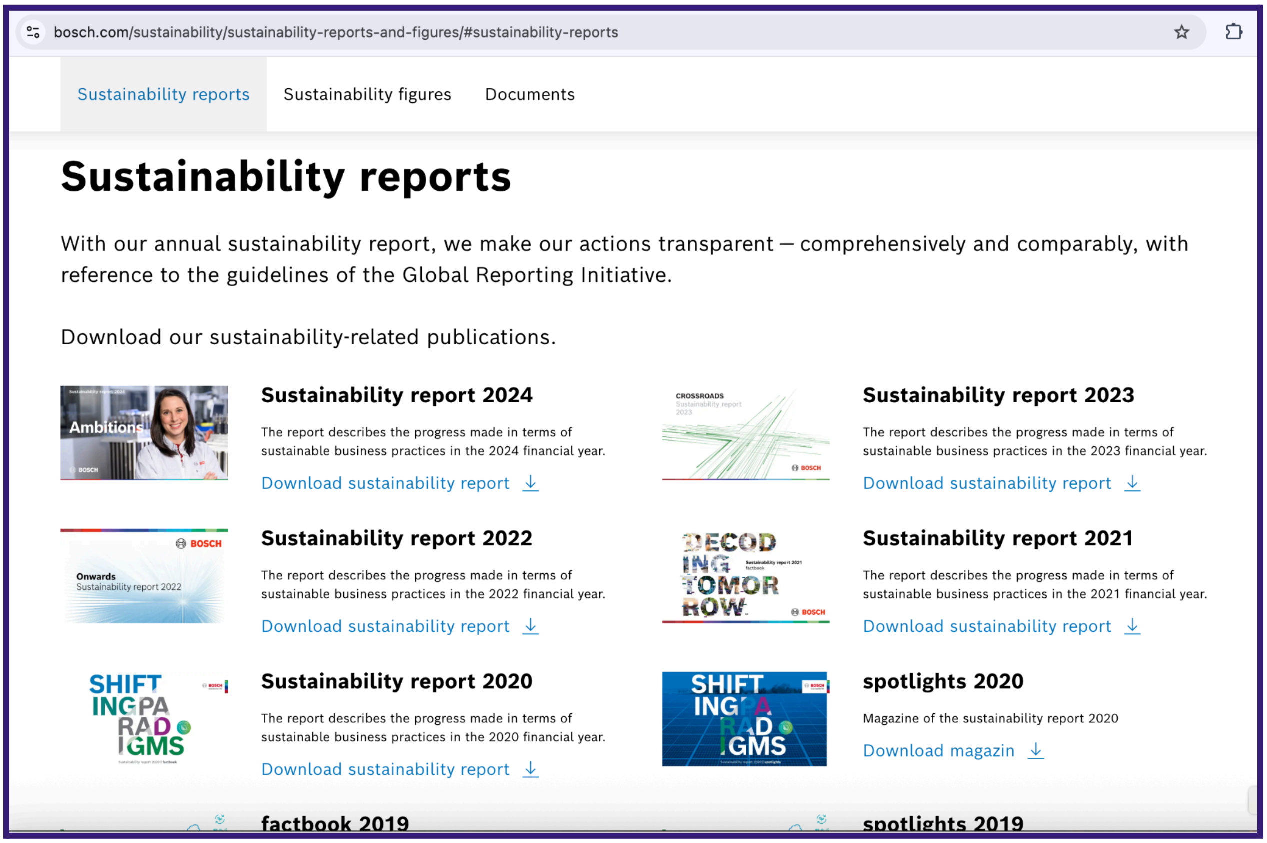
Annex 2: Good practice examples

1. Accessibility of non-financial reports

Example 1:

Archive reports on the company website using stable, version-specific URLs for each report, ensuring that older versions do not change over time or get overwritten. Placed in a section that is easy to find from the homepage and accessible to all stakeholders—not just investors.

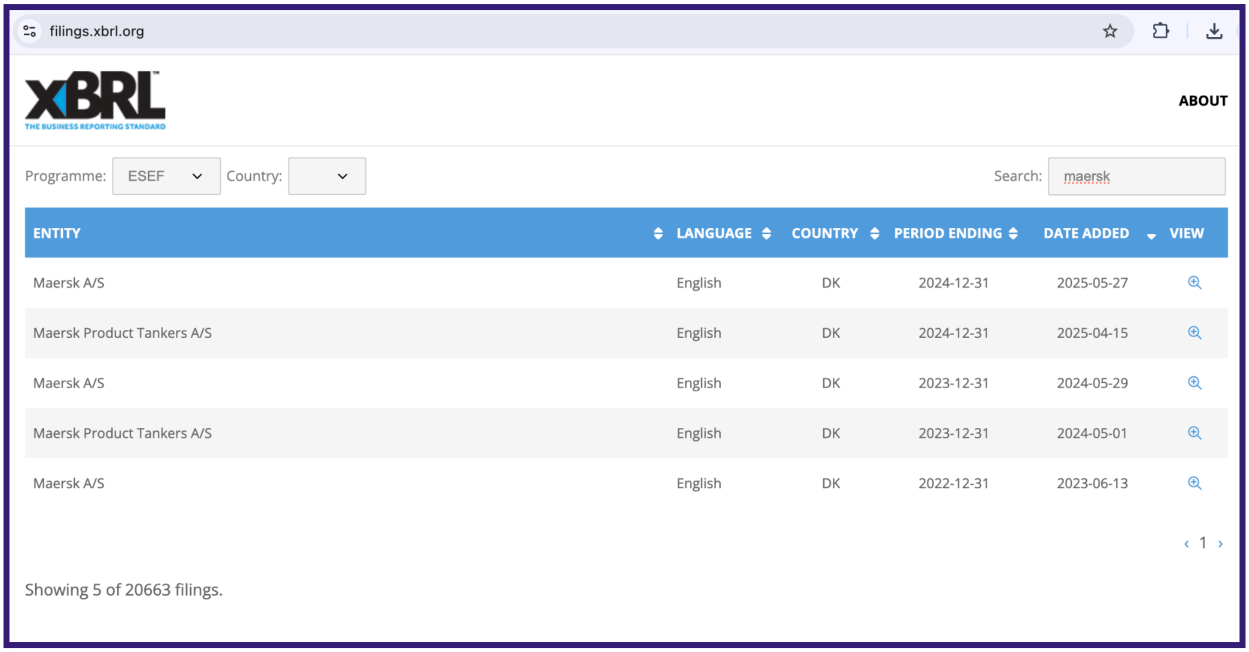
Bosch website: https://www.bosch.com/sustainability/sustainability-reports-and-figures/
Homepage > Sustainability > Sustainability reports and figures



Example 2:

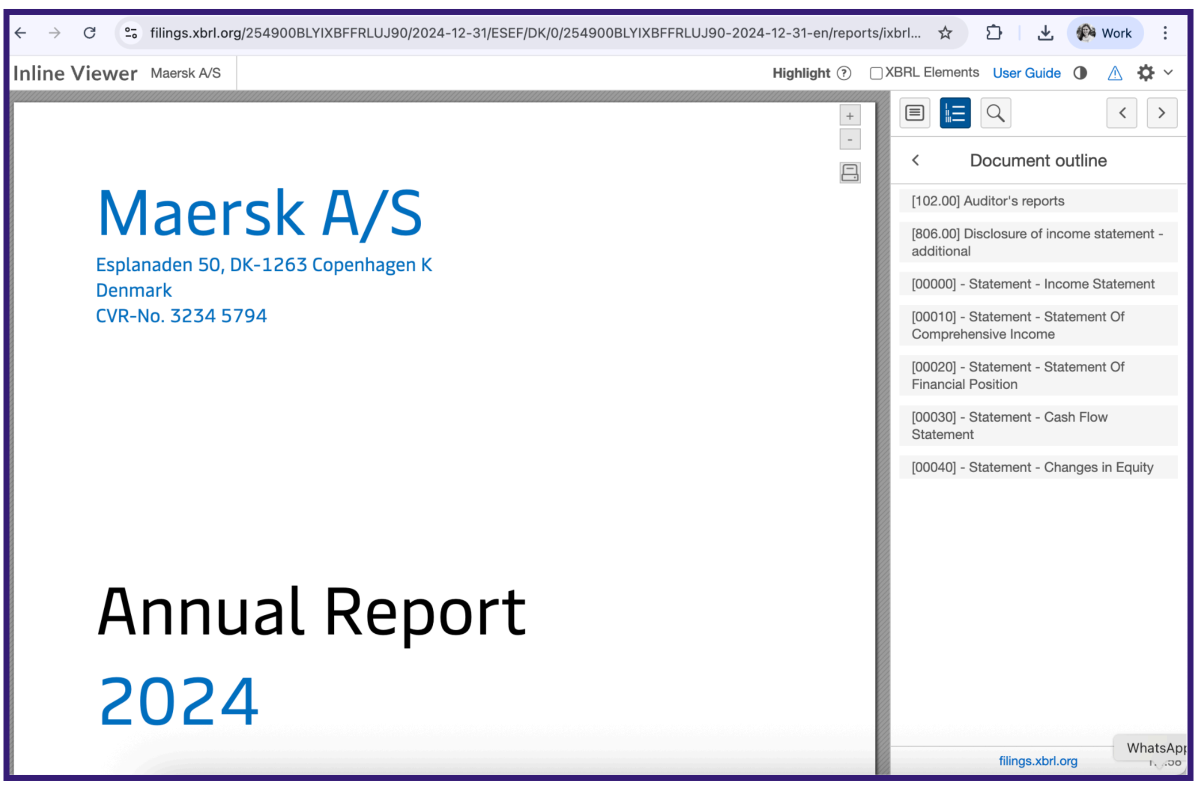
- **Submit reports** to national or international databases that provide free bulk downloads and/or API access to enable big data analyses.
- **Publish the report as inline XBRL,** which is a format that is both machine and human readable.

https://filings.xbrl.org/ Search term: Mearsk



Maersk, [Annual Report 2024]

Note: While the XHTML report does include their sustainability data, the XBRL tags only cover the report's financial disclosures, so this example still does not enable machine readability of the provided sustainability data.



2. Accessibility of referenced documents

Example 3:

Include direct links to all documents referenced in the disclosures.

Daimler Truck, Annual Report 2024
Page 8: An overview of the types of links available in the report.
Page 70: Example of a direct link (to the company's Code of Conduct).

Note: Not all referenced documents in this example are accompanied by direct links, as recommended, it is merely a helpful example of how to include direct links.

Daimler Truck | 2024 Annual Report

Daimler Truck at a Glance
Combined Management Report > Sustainability at Daimler Truck
Consolidated Financial Statements
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B.26
Daimler Truck Code of Conduct / Code of Conduct

Category	Description
Most important content	Our Code of Conduct regulates the essential principles for action within the Daimler Truck Group. It covers the following topics, among others: respect for human rights, compliance with laws and internal regulations, appropriate behavior within the Daimler Truck Group and towards authorities, officials, business partners and customers, dealing with conflicts of interest, prohibition of corruption in any form, protection of company assets, fulfillment of our social and corporate responsibility, handling of data.
General objectives	The Daimler Truck Code of Conduct defines which rules apply to all of us and the principles by which we work.
Reference to material impacts, risks or opportunities	The Daimler Truck Code of Conduct forms the backbone of our corporate culture and helps to promote ethical business practices within the Group.
Monitoring process	Compliance with our code of conduct is monitored within the framework of standard processes, particularly by management and, among others, by the Compliance and Corporate Audit departments.
Scope	This policy applies to all employees, members of the executive bodies of Daimler Truck Holding AG, and all controlled Group companies. We also expect our business partners to familiarize themselves with and adhere to this policy.
Responsible organizational level	The Compliance department is headed by the Chief Legal and Compliance Officer and reports directly to the Chairwoman of the Board of Management.
Reference to standards and initiatives of third parties	We respect internationally recognized human rights and base our actions on the UN Guiding Principles on Business and Human Rights. We therefore attach particular importance to the rights set out in the United Nations Bill of Human Rights and the core labor standards of the International Labor Organization.
Consideration of the interests of stakeholders	We work with all employees, (Company) employee representatives, and unions in a respectful and trusting manner. We aim to achieve a fair balance between the economic interests of the Company and the interests of the employees.
Availability of the policy for stakeholders	The Code of Conduct is publicly available on the website www.daimlertruck.com/en/company/compliance/daimler-truck-code-of-conduct and is available to all employees at any time via the central policy platform.

Example 4:

Archive policies and other supporting documentation on the company website using stable, version-specific URLs for each report, ensuring that older versions do not change over time or get overwritten. Place them in a section that is easy to find from the homepage and accessible to all stakeholders.

E.ON, Download Center

Note: The company provides an overview with access to multiple versions of its Human Rights Statement. It however, does not implement this recommendation consistently across all supporting documentation, like policies and codes of conduct.

eon.com/en/about-us/sustainability/download-center.html

e·on Business Areas Investor Relations Sustainability Innovation Careers About E.ON

Human Rights Statement

In this statement we commit to respect Human Rights in all aspects of our business.

- **E.ON's Human Rights Statement (2024) (PDF)**
- **E.ON's Human Rights Statement (2023) (PDF)**
- **Human Rights Policy Statement (2008, updated 2019) (PDF)**

3. Standardization and meta-data

Example 5:

- **Make use of non-financial reporting standards** to enable comparison and large-scale analyses (e.g. across sectors).
- **Place indicator codes next to corresponding disclosures** in the report to help analysts quickly identify key information and improve machine readability.

BASF, Annual Report 2024

E2 Pollution Prevention

ESRS E2

We work continuously to reduce environmental impacts caused by our business activities. This includes preventing or reducing emissions to air and water, which we achieve first and foremost by operating our plants safely and efficiently. We are also committed to our responsibility for environmental protection throughout the entire value chain in order to reduce the impacts on air and water. In addition, we develop product solutions for our customers that enable them to reduce emissions.

ESRS 2 IRO-1

As part of our double materiality assessment conducted in 2024 (see page 167), the topic Environment was identified as material. In particular, the assessment identified emissions to air and water as relevant subtopics for the business activities of BASF. Emissions to air in the form of air pollutants, such as nitrogen oxides and ammonia, are produced in connection with energy generation and in our production processes. We use water as a coolant, solvent and cleaning agent as well as to make our products. We utilize waterways for the purpose of transporting goods. Most of the water used at our production sites is purified and largely reused multiple times, before being discharged as wastewater. Organic substances and heavy metals, for instance, are thus emitted.

Example 6:

Explicitly state the reporting period to clarify what timeframe the data corresponds to.

Evonik, Annual Report 2024

Page 95 (marked as page 93 in the report): “The report covers the period from January 1 to December 31, 2024, except where otherwise indicated.”

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General information
About this sustainability report

EVONIK FINANCIAL AND SUSTAINABILITY REPORT 2024

9. General information

- Significant investment in Next Generation Solutions and Next Generation Technologies
- Initial qualitative assessment of long-term sustainability opportunities and risks
- Sustainability integrated into highest supervisory and management bodies

9.1 About this sustainability report

Sustainability report 2024

ESRS 2 BP-1

This is the 17th full sustainability report published by Evonik and the first sustainability report in compliance with the European Sustainability Reporting Standards (ESRS). This year, our sustainability report corresponds to the combined non-financial statement, which was previously aligned with the GRI[1] Sustainability Reporting Standards. The switch to the ESRS was made in view of their significance as new reporting standards adopted by the European Commission. The report covers the period from January 1 to December 31, 2024, except where otherwise indicated.

Our goal is to provide our stakeholders with a transparent and objective picture of our sustainability performance. We have a long tradition of sustainability management and reporting on the basis of global standards and frameworks. Now we comply with the European reporting requirements of the ESRS. With a view to ensuring the consistency of reporting and our perceived stakeholder expectations, we have retained the basic structure for presenting Evonik’s sustainable transformation and our holistic

ESRS 2 SBM-3

Guidance: Allocation of the chapters in the financial and sustainability report to the ESRS topical standards T27

ESRS topical standard	Chapter with key focus	Chapter with further disclosures[a]
ESRS 1 General requirements	Basis for all chapters in the sustainability report	
ESRS 2 General disclosures	**9. General information**	**1. Basic information on the Evonik Group** 1.1 Business model **5. Opportunity and risk report**
E1 Climate change	**10. Environmental information** 10.1 Mitigating climate change 10.2 Green energy	
E2 Pollution	**10. Environmental information** 10.6 Product stewardship	**11. Social information** 11.3 Occupational health and safety
E3 Water and marine resources	**10. Environmental information** 10.3 Water management	
E4 Biodiversity and ecosystems	**10. Environmental information** 10.4 Biodiversity	
E5 Resource use and circular economy	**10. Environmental information** 10.5 Circular economy	
S1 Own workforce	**11. Social information** 11.1 Attractiveness as an employer/employee satisfaction 11.2 Diversity and equal opportunity 11.3 Occupational health and safety	**12. Governance information** 12.1 Responsible corporate governance/human rights
S2 Workers in the value chain	**12. Governance information** 12.2 Responsibility within the supply chain	**12. Governance information** 12.1 Responsible corporate governance/human rights
S3 Affected communities	not material	
S4 Consumers and end-users	not material	
G1 Business conduct	**12. Governance information** 12.1 Responsible corporate governance/human rights	**12. Governance information** 12.2 Responsibility within the supply chain
Entity-specific disclosures	**9. General information** 9.3 Portfolio transformation **12. Governance information** 12.3 Cybersecurity	

[a] This list serves as guidance and makes no claim to completeness. Other references are contained in the respective chapters.

Example 7:

Disclose what entities are covered by a report using unique entity IDs.

Kering, Universal Registration Document 2024 (Annual Report)
Page 425 (marked as page 426 in the document):
“Registered with the Paris Trade and Companies Registry under number 552 075 020.
APE code: 7010Z.
LEI: 549300VGEJKB7SVUZR78”


8 Additional information
General information

SOMMAIRE <

1 - GENERAL INFORMATION

Company name, registered office and website

Company name: Kering

Registered office: 40, rue de Sèvres, 75007 Paris, France

Contact: +33 (0) 1 45 64 61 00

Website: www.kering.com

Legal form

A French corporation (*société anonyme*).

Company registration

Registered with the Paris Trade and Companies Registry under number 552 075 020.

APE code: 7010Z.

LEI: 549300VGEJKB7SVUZR78.

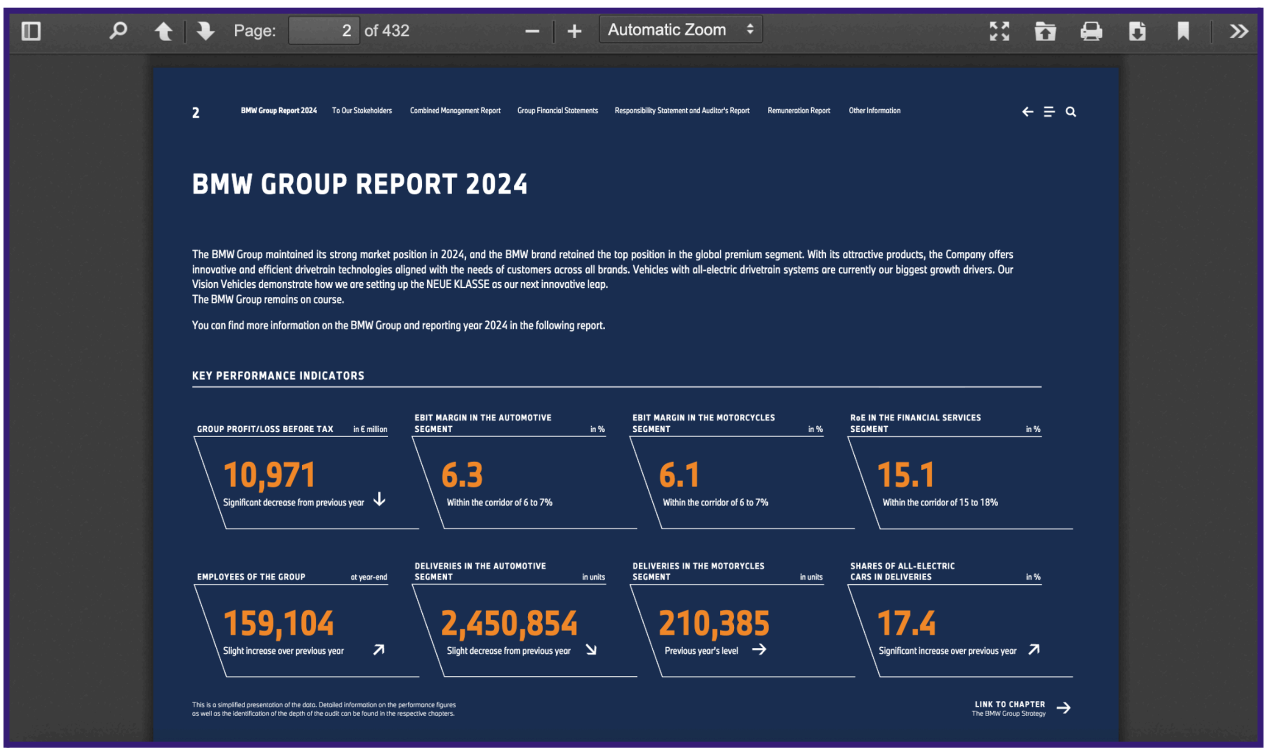
Documents available to the public

Kering's articles of Association are available on the Company's website: www.kering.com. Other legal documents pertaining to the Company may be consulted upon appointment in print version during business hours at the Company's registered office.

Example 8:

Treat the first page of a report as page 1 to avoid misalignment between human and machine interpretations.

BMW Group, Annual Report 2024


Page: 2 of 432

Automatic Zoom

2 BMW Group Report 2024 To Our Stakeholders Combined Management Report Group Financial Statements Responsibility Statement and Auditor's Report Remuneration Report Other Information

BMW GROUP REPORT 2024

The BMW Group maintained its strong market position in 2024, and the BMW brand retained the top position in the global premium segment. With its attractive products, the Company offers innovative and efficient drivetrain technologies aligned with the needs of customers across all brands. Vehicles with all-electric drivetrain systems are currently our biggest growth drivers. Our Vision Vehicles demonstrate how we are setting up the NEUE KLASSE as our next innovative leap.
The BMW Group remains on course.

You can find more information on the BMW Group and reporting year 2024 in the following report.

KEY PERFORMANCE INDICATORS

GROUP PROFIT/LOSS BEFORE TAX in € million
10,971
Significant decrease from previous year

EBIT MARGIN IN THE AUTOMOTIVE SEGMENT in %
6.3
Within the corridor of 6 to 7%

EBIT MARGIN IN THE MOTORCYCLES SEGMENT in %
6.1
Within the corridor of 6 to 7%

RoE IN THE FINANCIAL SERVICES SEGMENT in %
15.1
Within the corridor of 15 to 18%

EMPLOYEES OF THE GROUP at year-end
159,104
Slight increase over previous year

DELIVERIES IN THE AUTOMOTIVE SEGMENT in units
2,450,854
Slight decrease from previous year

DELIVERIES IN THE MOTORCYCLES SEGMENT in units
210,385
Previous year's level

SHARES OF ALL-ELECTRIC CARS IN DELIVERIES in %
17.4
Significant increase over previous year

This is a simplified presentation of the data. Detailed information on the performance figures as well as the identification of the depth of the audit can be found in the respective chapters.

LINK TO CHAPTER
The BMW Group Strategy

4. Content license

Example 9:

- **Explicitly state the data license** in their report to avoid confusion and legal disputes.
- **Apply an open data license** to their disclosures, to build trust and maximize the potential impact of the published data.

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"The Market Street Railway Mural" by Mona Caron is published under CC BY-NC-ND 4.0.

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Anna Tumadóttir

General Counsel
Sarah Pearson

2024 Board of Directors

Marta Belcher
Glenn Otis Brown
Delia Browne
James Grimmelmann
Lawrence Lessig *Emeritus*
Angela Oduor Lungati
Bilal Randeree
Alek Tarkowski
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Luis Villa