




Environment, Social and Governance (ESG) – Analysis report

I. General information

Company name	Acme Inc.
Name of the project	Acme Inc Funding Round
Currency	EUR (€)
Investment Amount	10,000,000
Sector	Agriculture/Food processing
Geographical locations of operation	
Number of employees	0

Risk categorization
Environment Category: High risk 
Social Category: Medium risk 
Governance Category: Low risk 

II. Detailed Questionnaire Analysis

ESG Rating			
Questions	Ratings obtained	Risks identified	Suggested improvements
Rating explanation: 0 = unsatisfactory; 1 = needs improvement, 2 = satisfactory, 3 = excellent)			
Environment Score			
Environmental Policy			
Does the Environmental Policy provide for environmental induction/training staff and senior management?	0	Insufficient training to staff to enforce Environmental Policy.	Implementation of respective trainings for all staff and senior management.
On what basis is the Environmental Policy reviewed or followed up?	0	Policy not sufficiently updated.	Ensure regular review of Environment Policy.
Certification of management system			
Has the company implemented an environmental management system Has this management system certified externally (e.g. ISO 14001 or similar)?	0	Insufficient/Uncertified management system for environmental matters.	Apply for certification of management system according to ISO 14001 or other standards.
Register of Regulations			
Does the company maintain a legal register to track records of compliance with all the applicable regulations at the company?	0	Legal register not maintained. This is risky as a compliance with applicable regulations cannot be ensured.	Maintain legal registers regarding applicable compliance regulations and ensure that these are updated regularly.
Pollution/Waste Management			
Does the company carry out the regulatory requirements to manage effluents effectively?	0	Management regarding effluents insufficient. Mandatory testing not carried out. This entails liability risks.	Carry out tests on a regular basis and ensure that regulatory requirements (international pollution prevention

			standards) regarding the tracking and reporting of hazardous waste are met.
Resource Efficiency			
Does the company monitor its use of energy and / or natural resources?	0	Resources management not sustainable. This bears environmental risks and can harm the reputation of the company.	Establish specific tasks and programmes regarding the conservation of natural resources (e.g. reduction in water consumption or raw material quantities, adopting greener products).
Greenhouse Gas Emissions			
Has the company taken measures to reduce / offset greenhouse gas emissions?	0	Insufficient measures to reduce/offset greenhouse gas emissions.	Implementation of comprehensive commitments to reduce GHG emissions in short, medium and long term.
Total Score	0		
Social Score			
Health and Safety matters			
Does company provide regular health and safety trainings for employees?	2		
Emergency Plans			
Does the company have an emergency plan in place for fire evacuation, medical emergency, floods, earthquake, hazardous chemicals etc.?	2		
Human Resources			
Please provide whether the company meets the following legal standards or commitments in regard to minimum wage, working hours, non-tolerances of child	3		

labor and forced labor equal opportunities and non-discrimination.			
Grievance Redressal Mechanism			
Does the company have a grievance redressal mechanism in place for the employees to make formal complaints)?	1	No elaborated redressal mechanism for employees.	Implement a grievance system to ensure that employees can raise their concerns efficiently. Extend grievance redressal system for customers, local communities, civil society, shareholders etc.
Total Score	8		
Governance Score			
Promote a fair and transparent way of doing business			
Does the company have an annual report / financial statements that is especially in line with the IFRS?	3		
Policies			
Does the company have a set of governance policies in place (e.g. Code of conduct, Anti-bribery Policy, Anti-corruption and anti-money laundering policy, Whistle blower policy)?	3		
Corruption and Bribery			
Has the company faced any cases of corruption and bribery in the past?	3		
Acme Inc. provided the following details about the corruption and bribery issues in the past: <ul style="list-style-type: none"> ▪ Subject matter: ▪ Measures taken subsequently: 			
Ensure adequate internal checks for managing risks			
Does the company have adequate internal controls in place, e.g. regularly internal audits?	3		
ESG Disclosure			

20 May 2022

Does the company provide ESG disclosure for the public domain?	3		
Total Score	15		
Scoring Result			
Total ESG score (max. 33)	23		