

ESG 7/2023:

«**ESG Controversies**»:

Vorstellung Sustainalytics Highest Controversy Level

www.pkassets.ch/esg analysen

Sustainalytics Highest Controversy Level

Fragestellung: Welche Unternehmung hat in welchem Ausmasse ein ESG-Problem?

Das Rating ist Event-bezogen:

«corporate **scandals** can have significant financial repercussions ranging from legal penalties to consumer boycotts. In addition, these **incidents** damage the reputation of both the companies themselves and their shareholders.» *Sustainalytics Brochure*

Quellen sind Zeitungen, Medien, NGOs

«Leveraging smart technologies to monitor more than 700,000 news stories daily.» *Sustainalytics Brochure*

Versuch einer Einschätzung von Heftigkeit (Severity), Schuld (Accountability) und Vorliegen einer gewissen Gesetzmässigkeit (Pattern)

«These incidents are assessed through a framework that considers the severity of incidents, the corporation's accountability and whether they form part of a pattern of corporate misconduct..» *Sustainalytics Brochure*

Ratings von 1 (low) bis 5 (severe)

An event is assessed on a scale of 5 levels:

Category 5 – Severe	The Event has a severe impact on the environment and society, posing serious business risks to the company. This category represents exceptionally egregious corporate behavior, high frequency of recurrence, very poor management of ESG risks, and a demonstrated lack of willingness by the company to address relevant risks.
Category 4 – High	The Event has a high impact on the environment and society, posing high business risks to the company. This rating level represents systemic and/or structural problems within the company, weak management systems and company response, and a recurrence of incidents.
Category 3 – Significant	The Event has a significant impact on the environment and society, posing significant business risks to the company. This rating level represents evidence of structural problems in the company due to recurrence of incidents and inadequate implementation of management systems or the lack thereof.
Category 2 – Moderate	The Event has a moderate impact on the environment and society, posing moderate business risks to the company. This rating level represents low frequency of recurrence of incidents and adequate or strong management systems and/or company response that mitigate further risks.
Category 1 – Low	The Event has a low impact on the environment and society, and risks to the company are minimal or negligible.

“The highest Event rating under a controversy indicator automatically becomes the Controversy Rating.”

Sustainalytics Brochure

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Wie sieht das SHCL in unserem ESG Benchmark aus?

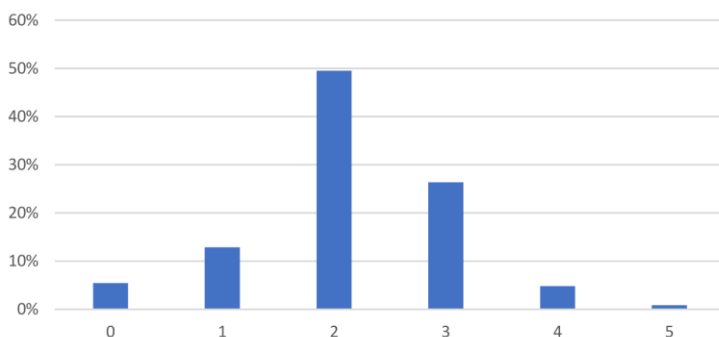
Total Unternehmen im Benchmark (Stand 7/2023)	512	
Nicht abgedeckte Unternehmen	54	11%
Keine Controversy	25	5%
Controversy Level 1 „Low“	59	12%
Controversy Level 2 „Moderate“	227	44%
Controversy Level 3 „Significant“	121	24%
Controversy Level 4 „High“	22	4%

3M, ALIBABA, ALPHABET, ARCELOR, BARRICK GOLD, BHP, BOEING, CATERPILLAR, CHINA NAT CHEM CO, ERICSSON, FREEPORT MCMO, GM, HOLCIM, JOHNSON & JOHNSON, NISSAN, PHILIPS, RENAULT, RIO TINTO, SAMSUNG EL, SANOFI, SHELL, TYSON FOODS

Controversy Level 5 „Severe“	4	1%
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BAYER, GLENCORE, SINOPEC, TEVA

Sustainalytics Controversy Level: Benchmark



Das Durchschnittsrating im Benchmark beträgt 2.15
Bei einer Abdeckung von 89%

Wir freuen uns auf Ihr Feedback auf j.lutz@pkassets.ch

und:

Besuchen Sie uns auf www.pkassets.ch