

SELF-ASSESSMENT OF LEVEL OF SUSTAINABILITY MATURITY

CORPORATE GOVERNANCE



A A.1. Board Structure

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
A.1.1.	1. Forms a Board of Directors.	1. The Board divides functions between its Chair and the company's Executive Office	To provide certainty, establish a nomination and succession planning process for Senior Management and the Board.	1. As part of its stakeholders' commitment reveals key points of the nomination and succession processes and the remuneration policies, and the remuneration itself of the Senior Management and the Board.	1. It takes into account the stakeholders' opinion to update its policies, voting, and proposals related to remuneration topics; and make transparent the process to determine remuneration.
A.1.2.	2. The Board of Directors creates committees to guide the strategy (e.g., Finance and Auditing).	2. To strengthen the strategy and reduce risks, create intermediate support committees (e.g., compensation, corporate practices, risks, sustainability, strategic planning).	2. To evaluate the performance on the functioning of the committees, it carries out periodic evaluations that review structures, obligations, processes and performance.	2. As a result of the evaluation, the result of which is published, it adopts processes aimed at improving the efficiency of the Board (review of functions and obligations).	2. Assessments are conducted systematically to identify gaps in the performance of the Committees and adopts ongoing training programs to strengthen the capabilities of counselors.
A.1.3.	3. It has independent directors elected out of closeness or friendship.	3. An increase the number of independent directors, who have been elected for their expertise and capability for the position.	3. Two-thirds of the Council is independent. It establishes a process for the nomination and selection of directors.	3. Within the Board there is key stakeholder representation of ("other directors"). The process of nomination and selection of directors, as well as their results, is made transparent.	3. There is a systematic and two-way dialogue between directors (independent and proprietary), key stakeholders, and shareholders to discuss and evaluate the organization's results and make decisions.

A.2. Ethics and Regulations

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
A.2.1.	1. Defines mission, vision, and values of the organization.	1. Mission, Vision, and Values are revised, (re)defined by the Board and aligned with the organization's strategic planning. Declarations incorporate FASG elements.	1. Involves Board members, senior managers, and collaborators to fulfill the mission, vision, and values through goal achievement, training, etc.	1. Permeates mission, vision, and values in members of the value chain and encourages its fulfillment by fulfilling policies, achieving objectives, training, etc.	1. The mission, vision, and values of the organization are embedded in the organizational culture. Adherence to these principles is systematically evaluated through performance evaluations at all levels, including the value chain.

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
A.2.2.	2. Establishes policies and procedures that govern daily operations (e.g., Quality, Purchasing, and Human Resources Policies).	2. Defines environmental and social policies and procedures in response to regulation and context.	2. Defines policies to strengthen governance: competition, anti-bribery, information retention. On the other hand, it establishes control processes to ensure compliance with policies and proceedings.	2. Extends the organization's policies towards the value chain and shares control processes to monitor compliance.	2. The organization's policies are shared, adapted, and followed by all value chain members, and improvement is jointly developed (global impact).
A.2.3.	3. Establishes a code of ethics and a code of conduct that govern the relationship with external and internal stakeholders.	3. The code of ethics and conduct broadens its scope, including FASG topics to be observed by external and internal stakeholders.	3. Board members, senior management, and collaborators are evaluated periodically on their knowledge and compliance with both codes. It promotes both codes among members of the value chain so that its principles are observed within its operations.	3. It evaluates compliance with both codes in the value chain, analyzes risks due to non-compliance with the established principles, makes transparent analyses results including information from both the organization and the value chain.	3. Based on the evaluations and known risks, decisions are made on business continuity with members of the value chain and (re) assesses their strategic alliances. Assessment and analysis of compliance with the codes are systematically conducted on all stakeholders.
A.2.4.	4. Establishes mechanisms to report deviations from the principles and guidelines established in the code of ethics and code of conduct.	4. It keeps an internal register with the number of deviations registered by both internal and external stakeholders	4. It publicizes the number of deviations to the codes and the status of registered incidents (ongoing investigation, cases closed, remedial measure, etc.) for the stakeholder's information.	4. It forms an ethics committee with a direct report to senior management to follow up on registered deviations and implement improvement measures to reduce or mitigate risks. It monitors the cases registered both internally and those reported for the value chain.	4. As part of risk management, it creates the figure of OMBUDSMAN, directly reporting to the Board. He is the main person responsible for systematically monitoring and improving the system of compliance with the codes both by the organization and by members of the value chain. He contributes to decision-making through his conducted analysis and supervises that reporting mechanisms are current and up to date.

A.3. Sustainability Function Responsibility

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
A.3.1.	1. Responsible for monitoring operational issues related to safety and the environment.	1. Appoints a director responsible for a broader sustainability agenda: institutional linkage, health, safety, social management, environmental management, etc. Contributes to the	1. The Board designates an officer as the person in charge of monitoring the organization's sustainability agenda. His responsibilities include evaluating, (re)designing, and	1. TBased on the strategic goals and key performance indicators, the Board makes decisions based on the sustainability agenda's advancement and	1. The Board redesigns the strategy and modifies the sustainability agenda, incorporating relevant topics for stakeholders and its strategic objectives. Know the performance of the value chain based on the

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		design and oversees the organization's sustainability strategy.	supervising the strategy's deployment and aligning it with the organization's strategic objectives.	fulfillment. This agenda extends to the value chain. The Board hears the opinion of the stakeholders on the results of the organization's ESG practices.	monitoring indicators proposed for it. Engage in discussions of public policies that promote the sustainability agenda.
A.3.2.	2. The organization has a person in charge of sustainability within the organization, the scope is limited, and they focus on social responsibility.	2. It forms a Sustainability Committee made up of managers from functional areas and/or Business Units to design and monitor the sustainability strategy's implementation.	2. The Committee evaluates compliance with the strategy and carries out its alignment with the organization's strategic objectives. It establishes strategic indicators to monitor progress in the strategy and consults stakeholders about areas of opportunity and strategic improvements.	2. The Committee extends the scope of the evaluation of compliance with the strategic objectives to the value chain. Create mechanisms for dialogue and feedback with stakeholders. It takes their opinion into account in the process of improving ESG initiatives.	2. The Committee meets permanently and invites key members of the value chain as part of risk management. It encourages the improvement of the ESG strategy, initiatives, and programs considering the global impact of these elements. That is, it takes into account the results achieved by the organization and the value chain.

A.4. Compliance with Regulations, Standards, and Internal Control Procedures

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
A.4.1.	1. Internal control activities and processes are fragmented.	1. Internal control activities and processes adopt a defined structure. There is an internal control officer. Roles and responsibilities are defined inertially.	1. Internal control activities and processes are structured and adopted throughout the organization. An internal control department is created. Roles and responsibilities are defined jointly. Identify gaps in management based on data analysis.	1. Activities and processes are adopted throughout the organization and have specific metrics to evaluate the operation's performance. The controls are integrated into the management. Roles and responsibilities identified at the process level. They promote improvement based on the information analyzed. The Board and senior management make decisions based on the evaluated performance information.	1. Internal control activities and processes are an integral part of the organization's improvement, supervised at the level of the Board and senior management. The controls are updated based on the best international practices and according to world trends. Internal control ensures that the updating of business objectives is consistent with the organization's performance and macroeconomic, environmental, and social trends.

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
A.4.2.	1. Audits are focused on the review of legal and regulatory compliance. There is no formal structure. Each area acts as the auditor.	1. In addition to legal compliance, audits extend their scope to processes, reports, and management. The organization forms an internal audit department to supervise this activity.	1. It has defined activities and processes to conduct its auditing function systematically and periodically. The Auditing Department works with the Board of Directors to provide information regarding its performance and risks.	1. It has activities and processes that ensure that the organization's performance and risks are used in its improvement processes. Audit practices are evaluated by contrasting them with industry practices. Audit management is an integral part of the organization's risk and management system.	1. The activities and processes of the organization are part of the continuous improvement promoted. The information assessed and reported to the Board is used in decision-making. Audit practices are evaluated against best practices at the international level. Audit management is key in the governance structure of the organization.
A.4.3.	2. The audits are focused on the generation of financial information.	2. Audits incorporate information about the management and performance of the organization. Financial information and non-financial information are audited. The review of non-financial information follows ad-hoc methodologies.	2. Data analysis obtained from the measurement of financial and non-financial performance audited by the organization promotes improvement. The review of non-financial information follows a structured methodology based on good accounting practices.	2. The scope of audits and analysis of financial and non-financial data is extended to crucial value chain members. The non-financial information review follows a systematic and transparent methodology and uses industry-level best practices. Improvement recommendations are extended to the value chain.	2. The analysis of financial and non-financial performance information is used to design plans and programs to improve the organization and the value chain. The value chain adopts controls to review non-financial information as part of the process's systematization. It uses international best practices as a reference.

A.5. Rights and treatment of shareholders

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
A.5.1.	1. The organization invites its shareholders to engage based on current regulations.	1. The organization has controls to ensure shareholder engagement and the disclosure of information to them to engage in the corresponding meetings and cast their vote.	1. The organization promotes internal and external controls to ensure respect for the fundamental rights of shareholders. It establishes processes and rules of operation for the Shareholders' Meetings to allow equitable treatment.	1. The organization promotes bidirectional dialogue between the Board of Directors and shareholders to disclose information expressing their opinion on matters of interest, such as the appointment of candidates or their opinion on executive compensation.	1. The organization establishes controls to institutionalize dialogue, communication types, and topics of interest upon which the Board and shareholders will dialogue systematically and transparently. Decisions made considering shareholder engagement are considered in the organization's continuous improvement processes.

CONTEXT AND STAKEHOLDERS

B B.1. Understanding the organization and analyzing its context

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
B.1.1.	1. It has a clear description of the organization's profile and an analysis of its industry's Strengths, Weaknesses, Opportunities, and Threats (SWOT).	1. Performs a Competitive Strategy analysis that includes: Potential Participants, Buyers, Substitutes, Suppliers, and Competition.	1.It examines external factors beyond our control, such as Political, Economic, Social, and Technological (PEST) factors.	1.It analyzes present and future external factors for Sustainable Development, which include Governance, Social, Environmental, Technological, and Economic topics.	1. It performs a shared value analysis of its capitals: Economic, Industrial, Intellectual, Human, Social and Natural.
B.1.2.	2. Identifies trends, advances, and general conditions in your sector.	2. Identify trends, advances, and economic, environmental, and social conditions at a local level.	2. It identifies the trends, advances, and economic conditions of governance, environmental and social at the sector and industry level and reflects them in its strategic goals.	2. It contributes to the definition of trends, progress, governance, environmental and social conditions and reflects them in its operation and industry.	2. It contributes to defining goals, trends, progress, and conditions for sustainable development at the regional, national, and global levels.

B.2. Analysis of needs and expectations of the interest groups.

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
B.2.1.	1. It identifies its internal and external stakeholders within the business life cycle model.	1. Defines processes to consult with your internal and external stakeholders and know their expectations and interests.	1. It incorporates the stakeholders' expectations and interests within the organization's strategic objectives and creates feedback mechanisms (one-way).	1.Supervises the progress of the strategic objectives derived from the expectations and interests of key groups and verifies their correspondence with the business's strategic lines. The organization creates spaces for dialogue (two-way) with key stakeholders.	1.It involves stakeholders in goal setting and decision-making in the organization. The dialogue between the organization and stakeholders is continuous, systematic, open, and transparent.

MANAGEMENT OF FINANCIAL, ENVIRONMENTAL, SOCIAL AND GOVERNANCE RISKS (FESG)

C C.1. Management of strategic and operative risks FESG.

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
C.1.1.	1. Manages operative risks linked to legal and regulatory issues.	1. For operative risk management, it incorporates financial risk management under senior management. The ESG risks are considered in the operation.	1. The Board of Directors supervises the management of operative, financial and sustainability risks. Risk management is integral.	1. The Board integrates priority issues in the business strategy according to the detected risks, both at a strategic and an operative level. The scope of the risk system is extended to the value chain.	1. There is a risk management effective culture throughout the organization, which involves both the business units and functional areas of the organization as well as of the value chain. The strategic objectives are linked to an effective risk management.
C.1.2.	2. It has processes to control risks related to issues of quality, safety, health and the environment. There is a person in charge of the management.	2. The risk control process is carried out with the support of systems created for such purpose. The functional areas are responsible for the management of risks within their scope.	2. Adopts an Integral Risk System focused on the sustainable development of the organization and it is managed by a matrix. The risks are controlled by process and no longer at the functional area level.	2. The Integral Risk System includes the risks detected in the value chain and evaluates their impact on the sustainable development of the organization. Organizational processes consider the risk of impacts derived from the value chain.	2. The Integral Risk System incorporates in its analysis all the business model or life cycle, including the value chain, and identifies and "evaluates" the financial and extra-financial impact of the risks on the organization and on the interest groups.

C.2. Elements for investor's' decision-making.

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
C.2.1.	1. It has a risk rating.	1. The risk rating is complemented with evaluations of operative and financial performance.	1. The performance evaluations incorporate FESG topics, and are reviewed by the Board of Directors.	1. As part of the feedback for the ratings obtained in the evaluations, the organization generates processes of involvement, active dialogue and execution of the right to vote for its investors.	1. The organization is proactive in generating a dialogue with investors and other interest groups, in order to provide feedback on the production of value and the financial impact of its sustainability actions.
C.2.2.	2. It has internal structures to serve investors and financial markets. Personnel with accounting and/or financial experience operate them.	2. The structures are operated by financial specialists to meet the demands of investors. It also creates sustainability structures for the production of information. It extends its vision to precautionary	2. The internal structures are attended by collaborators specialized in financial and sustainability issues, and are open to constant dialogue with investors and other interest groups,	2. The internal structures are directed and supervised by the Board of Directors, through the participation of directors or the formation of specialized committees on financial and	2. The dialogue between the organization, through the Board of Directors, investors and interest groups is carried out systematically, and is open and transparent about financial and sustainable performance. Comments and opinions of investors and interest

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		<p>principles such as "Ecuador Principles" and "Responsible Investment".principles such as "Ecuador Principles" and "Responsible Investment".</p>	<p>to resolve doubts and concerns related to the published information.to resolve doubts and concerns related to the published information.</p>	<p>sustainability issues, responsible for the follow-up of FESG matters. There are mechanisms to facilitate dialogue between the Board of Directors and investors.</p>	<p>groups are considered within the medium and long term strategic planning.</p>

MATERIALITY AND SUSTAINABILITY STRATEGY

D D.1. Analysis and definition of materiality.

NO.C	OMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
D.1.1.	1. The priorities of the organization are associated with its profitability in the short term .	1. Priorities consider the impact of FESG issues on the profitability of the business. Profitability is still focused on the short term, although medium-term objectives are defined.	1. FESG priorities are reviewed and approved by the Board of Directors , which monitors its impact on the strategy. The priorities are established in the medium term.	1. In addition to the Board, shareholders and investors get involved and express their opinion on FESG priorities , as well as on their performance. The impact of the priorities is focused on the medium and long term.	1. The strategy supervised by the Board is based on the priorities or material issues identified by the organization, with the potential to affect the profitability and sustainability of the business in the long term. The strategy also considers the priorities of the international agenda (e.g. Sustainable Development Goals) .
D.1.2.	2. Carries out surveys with collaborators in order to know their opinion on topics of interest to the organization and promote internal improvement programs.	2. Identifies the FESG issues that are relevant to internal interest groups (e.g. collaborators, directors) and to some members of the value chain (e.g. suppliers, clients).	2. After the identification, the organization develops a deeper understanding of the issues that are relevant to internal interest groups and value chain, through qualitative and quantitative surveys. In addition, it broadens the issues to other interest groups that are not necessarily part of the value chain (e.g. government, communities) .	2. The organization adopts a plan to work on priority issues with each one of the interest groups, differentiating expectations and results. The relevant topics for all interest groups have been identified and prioritized, in accordance with the strategic objectives of the organization in the short, medium and long term.	2. Priority or material issues are part of the overall strategy of the organization. The dialogue to review and update these topics is the basis of the relationship between the organization and the interest groups. Materiality is periodically reviewed so that the strategy remains valid to respond to global challenges.

D.2. Definition of objectives, goals, initiatives and plans with a sustainable approach.

NO.C	OMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
D.2.1.	1. The chairman and/or CEO has/have the leadership.	1. The leadership is of the senior management.	1. The leadership is exercised jointly by the Board and senior management.	1. Leadership is shared from the Board towards all collaborators.	1. The Board, senior management and collaborators maintain a dialogue based on a culture of teamwork.

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
D.2.2.	2. Designs annual plans with short-term goals. The plans are focused on financial issues. They are the responsibility of each area.	2. Designs strategic planning with short and medium term goals. The planning incorporates some FESG issues. It is the responsibility of a small team supervised by a director.	2. Defines a structure that allows the involvement of employees from all areas and/or business units in strategic planning. The priority FESG issues are incorporated into the strategy, which is supervised by the Board of Directors and senior management.	2. Strategic planning is developed and reviewed by matrix teams throughout the entire organization. It includes objectives whose performance is measured through the management of the value chain. The Board, senior management and employees are responsible for compliance with the strategy.	2. Strategic planning is systematically developed. It incorporates all the elements of success for the organization, with information on the performance achieved both internally and externally (value chain). The result of the strategy is used to make critical organizational decisions and is basis for the process of continuous improvement.

D.3. Follow-up to the strategy through performance metrics (KPIs).

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
D.3.1.	1. Establishes economic, financial and operative indicators.	1. The organization establishes FASG indicators and monitors those linked to the operation. The metrics are reported periodically.	1. The organization monitors and evaluates the FESG performance both in the operation and at the government level. The indicators are aligned with the strategic objectives of the organization.	1. The indicators are shared with members of the value chain. The organization broadens the scope of monitoring indicators in order to make strategic decisions for the business, regarding the value chain or with other interest groups.	1. The performance shown by the indicators and their contribution to the achievement of the strategic objectives is linked to the performance evaluation system and the compensation system of the organization. The indicators are reviewed in parallel with the development of strategic planning and are the basis for continuous improvement.

SUSTAINABILITY MANAGEMENT

E E.1. Adoption of an Integral Sustainability System.

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
E.1.1.	1. It has fragile or unstable organizational structures.	1. It has formal structures with roles and responsibilities defined at functional level (area and/or business unit).	1. It has formal structures with roles and responsibilities defined at the matrix level (process management).	1. It has formal structures with specific roles and responsibilities regarding the integration of the value chain in the management of the organization. The structures are adapted according to organizational needs.	1. It has formal structures with global roles and responsibilities regarding the relationship with the value chain and other interest groups. The structures are adapted according to organizational needs and global trends.
E.1.2.	2. The activities or processes are carried out totally or partially but they are not documented adequately.	2. The activities or processes are carried out totally and there is minimal data of their monitoring and review for their improvement.	2. The activities or processes are carried out and reviewed; actions derived from the monitoring and analysis of data are carried out. There is a tendency towards improvement.	2. The activities or processes are carried out and reviewed against the practices of the sector's competitors at the national level, and actions derived from monitoring are carried out. The processes are effective and efficient. Sustained and consistent tendency towards improvement.	2. The activities or processes are carried out and reviewed systematically, with respect to the best practices of the sector at a national and international level. Measurement of satisfaction of the interest groups. Continuous standardized improvement.
E.1.3.	3. The relationship with the value chain is transactional.	3. The relationship with the value chain is inertial and focused on quality (improvement of the organization).	3. The relationship with the value chain is strategic and focused on strengthening capabilities.	3. The relationship with the value chain is managed comprehensively and implicitly improves at the organizational level. The performance of the value chain in the fulfillment of strategic objectives is measured.	3. The relationship with the value chain is synergistic. The strategic objectives of the organization are adopted and adapted by the value chain. The performance and impact of processes is evaluated systemically and periodically.

E.2. Clients: communication and clients' satisfaction.

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
E.2.1.	1. There are activities or communication processes with clients to know their opinion about products and/or services of the organization.	1. There are activities or communication processes with members of the value chain to know their opinion about products and/or services and processes of the organization.	1. There are activities or communication processes with key organization's interest groups to know their opinion about products and/or services, processes and results	1. There are activities or communication processes with interest groups at sector level to know and respond to their expectations and interests on products and/or services,	1. There are activities or communication processes with interest groups at sector level and with international presence to know and respond to their expectations and interests on products and/or services, processes, results and

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			of the management of the organization.	processes, results and impacts in the local market.	impacts in the local and international market.
E.2.2.	2. Promotes some improvement actions on products and/or services derived from the result of the consultation with clients. Focuses on the operation.	2. Promotes improvement actions periodically on products and/or services and processes derived from the consultation with members of the value chain. Focuses on the client.	2. Promotes improvement actions in an orderly, repeatable and constant manner, on products and/or services, processes and results of the organization's management, derived from the consultation with interest groups. Focuses on the value chain.	2. Improvement actions are systematically carried out on products and/or services, processes and results of the organization, in order to reduce negative impacts and enhance positive impacts in the local market, shared with interest groups at the sector level. Focuses on the interest groups.	2. Continuous improvement is carried out within the strategy, products and/or services and processes of the organization and the value chain in a standardized manner, in order to reduce negative impacts and enhance positive impacts in the local and international market, adapt to international trends and contribute to the international sustainability agenda. Holistic approach.

E.3. Value chain: evaluation, selection and development.

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
E.3.1.	1. It has activities or processes for the selection of suppliers, distributors and/or subcontractors whose criteria are based on price, quality and delivery time.	1. There are activities or processes for the selection of suppliers, distributors and/or subcontractors that incorporate FESG criteria, in addition to the price, quality and delivery time.	1. There are activities or processes for the selection and evaluation of suppliers, distributors and/or subcontractors that analyze the performance of price, quality, time and FESG topics. An internal team executes the evaluations.	1. There are activities or processes that incorporate the results of evaluations to suppliers, distributors and/or subcontractors within the organization's risk analysis, with the purpose of supporting internal planning and decision-making about business continuity. The organization relies on an independent auditor to carry out the value chain's evaluations.	1. There are activities or processes that incorporate within the strategic planning of the organization the results of the evaluations of the value chain. Adopts strategic objectives linked to strengthening the relationship with the value chain. The value chain is an integral part of the organization's sustainability agenda. Cross audits are carried out (internal and external).

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E.3.2.	2. The value chain is not very involved in FESG actions and practices.	2. The organization shares information on the FESG actions and practices promoted for the knowledge of the value chain.	2. The organization trains and involves the key members of the value chain (selected by business volume or presence) for the design and development of FESG actions and practices within their organizations.	2. The organization trains and involves all members of the value chain in the design and development of FESG actions, practices and processes within their organizations. Measures and analyzes the overall performance of the practices carried out.	2. The organization involves all members of the value chain in continuous improvement, both at an operative and a strategic level. Adopts strategic objectives to follow up and comply with the value chain. Systematically evaluates the overall impact, positive and negative, of the value chain practices on the sustainability agenda of the organization.

E.4. Human Capital: compensation, talent development and freedom of association.

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
E.4.1.	1. Human capital activities or processes meet the requirements established by the current legislation.	1. Human capital activities or processes are linked to the strategic management of personnel: recruitment and performance management. Focuses on the objectives of the area.	1. Human capital activities or processes are based on a culture of good understanding regarding the competences and capabilities of the employees. Collaborators are evaluated periodically to measure their performance. Focuses on the objectives of the organization.	1. Human capital activities or processes are part of an improvement process, and are oriented to support the strategic objectives of the organization. There is a culture based on the measurement and communication of experiences. Performance evaluations are linked to the achievement of strategic objectives. Focuses on the objectives of the key processes of the organization.	1. Human capital activities or processes are focused on the continuous improvement of the organization, the strengthening of organizational capacities and the promotion of teamwork. Performance evaluations are linked to the achievement of strategic objectives and are used to determine the allocation of employees' bonuses. Focuses on the objectives of the key processes of the organization linked to its sustainability agenda.
E.4.2.	2. There are activities or processes that guarantee freedom of labor union, freedom of association and freedom of collective negotiation.	2. There are activities or processes that facilitate the issuance of suggestions to the committees that represent it.	2. There are activities or processes that allow representation at the highest level of the organization.	2. There are activities or processes that promote the participation of the organization within associations to share the best labor practices at sectorial level.	2. There are activities or processes that encourage active discussion on the design of public policies that favor labor rights at the local, regional and/or international level.

E.5. Social connection: relationship with authorities, communities and organizations.

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
E.5.1.	1. The activities or processes of the organization comply with the provisions of the law.	1. There are activities or processes that, in addition to complying with current legislation, promote the adoption of preventive plans and assume commitments with the local community.	1. There are activities or processes that measure and evaluate the impact of compliance with the law and the preventive plans adopted. Follows up on the commitments assumed with the local community and promotes improvement actions.	1. There are activities or processes whose objectives and scope are aimed at strengthening the relationship with authorities, communities and organizations, in order to enhance the positive impact of the plans and programs promoted at the local and sector level, and to reduce or mitigate the negative impacts. It assumes commitments beyond the law, which generate value to the business and the community.	1. There are activities or processes whose objectives and scope are aimed at strengthening the relationship and sharing best practices with authorities, communities, civil society organizations and trade associations belonging to the sector, to enhance the positive impact of the plans and programs promoted, at the regional and international (replicability) level and reduce or mitigate negative impacts. The organization subscribes precautionary principles of international observation.
E.5.2.	2. The relationship with authorities is transactional.	2. Communication with authorities is constant and there is an initial exchange with the community.	2. Communication with authorities is proactive and begins a dialogue with civil society organizations to enhance the benefits of the programs in the community.	2. Dialogue with authorities, communities and organizations is constant and bidirectional. They work in coordination in the development of programs, identifying the roles and responsibilities to contribute to local development.	2. The organization participates in dialogues created ad hoc, with representation from authorities, communities and civil society organizations, in order to make collegiate decisions on the objectives and scope of the established programs, and analyze their alignment and contribution to the global sustainability agenda.

E.6. Economic environment: fiscal strategy.

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
E.6.1.	1. There are activities or processes to carry out fiscal strategies in accordance with the law.	1. There are financial planning activities or processes for managing cash flow, purchasing program, budget of expenses and investments, etc.	1. There are activities or processes that, as part of the financial planning, take advantage of deduction schemes, deferrals and tax exemptions.	1. There are activities or processes that analyze the risks, as well as the benefits, derived from the fiscal strategy. The fiscal policy adopted by the organization is public.	1. There are activities or processes that allow the fiscal policy and strategy to be public and transparent. It includes basic information such as the effective tax rate paid by country and/or region.

E.7. Health and Safety in the work place.

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
E.7.1.	1. There are activities or processes that comply with current legislation on health and safety in the work place.	1. There are activities or processes that meet the requirements of the law and, in addition, promote the adoption of international standards on health and safety in the work place. Conducts internal audits to ensure compliance.	1. There are activities or processes that measure and evaluate the impact of health and safety in the work place programs. Creates indices in order to monitor progress in health and safety measures. The audits are external.	1. There are activities or processes that ensure that senior management supervises the improvement of the policy and monitors compliance with health and safety programs. Senior management uses indices for decision-making. Cross-audits are carried out systematically. The organization participates in the exchange of these practices at a sectoral level.	1. There are activities or processes that promote the adoption of strategic objectives, related to health and safety in the work place, by the Board and senior management. Health and safety in the work place policies and programs are continually improved. The organization participates in the exchange of best practices at an international level.
E.7.2.	2. The organization has basic occupational safety systems, linked to business risk operations.	2. The organization shares the policies and objectives with members of the value chain.	2. The organization measures and evaluates health and safety practices among the members of the value chain.	2. The organization evaluates compliance with the health and safety practices of the value chain, against the defined strategic objectives. Aligns initiatives to improve the organization and the value chain.	2. The organization promotes improvement in a standardized way between the organization and the value chain. The health and safety policy and objectives are the same (at their corresponding scale), in order to contribute to the strategic objectives of the organization. Health and safety are part of the work culture in the organization and the value chain.

E.8. Safety in products and services.

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
E.8.1.	1. The organization's processes, products and/or services meet the requirements of the law regarding design, production (preparation, labeling, packaging, etc.), marketing (advertising), etc.	1. The processes, products and/or services have basic metrics to verify adherence to the legislation and monitor their performance. The data generated are used in the revision for the improvement and design of plans.	1. The processes, products and/or services consider metrics related to their impact on the safety of consumers/users. The data generated are used in the review of processes, products and/or services, based	1. The processes, products and/or services consider metrics related to their impact on the safety of consumers/users, the environment and the community. They integrate the improvement within	1. The processes, products and/or services are systematically reviewed by the Board and senior management, to ensure their link with the strategic objectives of the business. The positive impact on the safety of users/consumers, the

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
			on the performance of the operation. There is a tendency towards improvement.	the (re-)design of the processes, products and/or services, based on the best practices in the sector. There is a sustained and consistent tendency towards improvement.	environment and the community is enhanced; the negative impact is mitigated. The improvement is based on the best practices of the industry worldwide. Continuous standardized improvement.

E.9. Environment: GHG, waste, water, energy, biodiversity in the company and value chain.

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
E.9.1.	1. There are activities or processes that comply with current legislation on environmental matters.	1. There are activities or processes that comply with the requirements of the law and, in addition, promote the adoption of good practices (e.g. eco-efficiencies) in environmental matters. Conducts internal audits to ensure compliance.	1. There are activities or processes that measure and evaluate the impact of environmental programs. Creates a baseline in order to monitor the progress of environmental initiatives and programs. Audits are external.	1. There are activities or processes that ensure that senior management supervises the improvement of the policy and monitors compliance with environmental initiatives and programs. Senior management uses performance evaluations in environmental matters for decision-making. Cross-audits are carried out systematically. The organization participates in the exchange of these practices at a sectoral level.	1. There are activities or processes that promote the adoption of strategic objectives, related to the environmental agenda, by the Board and senior management. Environmental policies and programs are continually improved. The organization participates in the exchange of best practices at an international level and contributes to compliance with precautionary principles or global initiatives (e.g. Sustainable Development Goals).
E.9.2.	2. The value chain is not very involved in the actions, practices and reports of impacts to the environment towards the organization.	2. The organization shares the policies and objectives with members of the value chain.	2. The organization measures and evaluates environmental practices among the members of the value chain. Gives advice and training on improving the system.	2. The organization evaluates compliance with the environmental practices of the value chain, against the defined strategic objectives. Aligns initiatives to improve the organization and the value chain.	2. The organization promotes standardized improvement between the organization and the value chain. The environmental policy and objectives are the same (at their corresponding scale), in order to contribute to the strategic objectives of the organization. Environmental practices are part of the organizational culture and the value chain.

COMMUNICATION STRATEGY AND REPORT TO INTEREST GROUPS

F F.1. Design and implementation of the communication strategy: preparation, consultation, socialization and continuous improvement.

NO.	COMPLIANCE	TACTICAL	STRATEGIC	OPTIMIZED	INTEGRATED
F.1.1.	1. There are activities or processes to communicate financial results to shareholders/investors.	1. There are activities or processes to communicate financial and non-financial results to shareholders/investors and other interest groups. The non-financial data reported follows methodological guidelines available for this purpose.	1. There are activities or processes to implement the improvement, based on the analysis of financial and non-financial information. The non-financial data are reported under a baseline that allows comparing the progress in the performance of the operation. The number of indicators reported obeys those suggested by international standards. The non-financial information is audited internally.	1. There are activities or processes to ensure the follow-up of improvement initiatives and programs by the Board and senior management. The non-financial data are reported based on the performance of other companies belonging to the sector (sectorial benchmark). The number of indicators reported is related to the material issues reported by the organization. The non-financial information is audited by an external auditor, in some business processes.	1. There are activities or processes to define the economic and financial impact of the FESG initiatives and their connection with the strategic objectives of the business. The financial and non-financial information is used for the Board's and senior management's decision-making processes. The material indicators are considered within the strategic objectives; consequently, the indicators reported are related to the strategy of the organization. The non-financial, material information is audited 100% by an external auditor.
F.2.1.	2. The non-financial information and results of the organization are not public or are difficult to access.	2. Financial and non-financial information is available to interest groups in general.	2. Financial and non-financial information is subject to consultation and feedback from interest groups.	2. Financial and non-financial information is discussed in meetings, forums or ad hoc platforms, with key interest groups, in order to improve the quality of the report.	2. Financial and non-financial information is prepared based on a systematic and transparent dialogue with the interest groups, in order to define the material issues and based on the trends of the sector, regionally and globally.