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APPENDICES

Appendix 1. 1 Calculation of Sustainability Performance Scoring Bank BCA 2022

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	1
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1

	2-25 Processes to remediate negative impacts	<i>GS</i>	1
	2-26 Mechanisms for seeking advice and raising concerns	<i>GS</i>	1
	2-27 Compliance with laws and regulations	<i>GS</i>	1
	2-28 Membership associations	<i>GS</i>	1
	2-29 Approach to stakeholder engagement	<i>GS</i>	1
	2-30 Collective bargaining agreements	<i>GS</i>	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	<i>MA</i>	1
	3-2 List of material topics	<i>MA</i>	1
	3-3 Management of material topics	<i>MA</i>	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	<i>ECP</i>	1
	201-2 Financial implications and other risks and opportunities due to climate change	<i>ECP</i>	1
	201-3 Defined benefit plan obligations and other retirement plans	<i>ECP</i>	1
	201-4 Financial assistance received from government	<i>ECP</i>	0
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	0
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	0
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	1
	203-2 Significant indirect economic impacts	<i>ECP</i>	1
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	1
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	1
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	0
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	0
	207-2 Tax governance, control, and risk management	<i>ECP</i>	0
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	0
	207-4 Country-by-country reporting	<i>ECP</i>	0
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	0
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	0
	302-2 Energy consumption outside of the organization	<i>ENP</i>	0
	302-3 Energy intensity	<i>ENP</i>	0
	302-4 Reduction of energy consumption	<i>ENP</i>	0
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	0
	303-1 Interactions with water as a shared resource	<i>ENP</i>	0

GRI 303: Water and Effluents 2018	303-2 Management of water discharge-related impacts	ENP	0
	303-3 Water withdrawal	ENP	0
	303-4 Water discharge	ENP	0
	303-5 Water consumption	ENP	0
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	ENP	0
	304-2 Significant impacts of activities, products and services on biodiversity	ENP	0
	304-3 Habitats protected or restored	ENP	0
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	ENP	0
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	ENP	1
	305-2 Energy indirect (Scope 2) GHG emissions	ENP	1
	305-3 Other indirect (Scope 3) GHG emissions	ENP	1
	305-4 GHG emissions intensity	ENP	0
	305-5 Reduction of GHG emissions	ENP	0
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	0
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	0
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	0
	306-2 Management of significant waste-related impacts	ENP	0
	306-3 Waste generated	ENP	0
	306-4 Waste diverted from disposal	ENP	0
	306-5 Waste directed to disposal	ENP	0
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	0
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	0
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	1
	401-3 Parental leave	SP	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	0
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	1
	403-2 Hazard identification, risk assessment, and incident investigation	SP	0
	403-3 Occupational health services	SP	1
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	0
	403-5 Worker training on occupational health and safety	SP	1
	403-6 Promotion of worker health	SP	1

	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	0
	403-8 Workers covered by an occupational health and safety management system	SP	0
	403-9 Work-related injuries	SP	0
	403-10 Work-related ill health	SP	0
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	0
	405-2 Ratio of basic salary and remuneration of women to men	SP	0
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SP	0
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SP	0
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	SP	0
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	SP	0
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	SP	0
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	SP	0
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SP	0
	413-2 Operations with significant actual and potential negative impacts on local communities	SP	0
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	SP	0
	414-2 Negative social impacts in the supply chain and actions taken	SP	0
GRI 415: Public Policy 2016	415-1 Political contributions	SP	0
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	SP	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	SP	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	SP	1
	417-2 Incidents of non-compliance concerning product and service information and labeling	SP	1
	417-3 Incidents of non-compliance concerning marketing communications	SP	1
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SP	1

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (GS)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (ECP)	10	Real (0 to 1)	10
2.2	Environmental Performance (ENP)	10	Real (0 to 1)	10
2.3	Social Performance (SP)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
	Total G-Index Score			100

$GS = \frac{(\sum_i I_{MGS} * M_{MGS})}{MGS}$ $GS = \frac{(\sum_i 1 * 30)}{30}$ $GS = 1$	GS = score obtained for the general standard disclosure topics. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 9)}{15}$ $P_{ECP} = 9/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 3)}{31}$ $P_{ENP} = 3/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 14)}{38}$ $P_{SP} = 14/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 1) + [(10 * 9/15) + (10 * 3/31) + (10 * 14/38)] + (30 * 1) + 25 * 1$$

$$G^{Index} = 80,65$$

Appendix 1. 2 Calculation of Sustainability Performance Scoring Bank BRI 2022

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	1
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1
	2-25 Processes to remediate negative impacts	GS	1
	2-26 Mechanisms for seeking advice and raising concerns	GS	1
	2-27 Compliance with laws and regulations	GS	1
	2-28 Membership associations	GS	1
	2-29 Approach to stakeholder engagement	GS	1
	2-30 Collective bargaining agreements	GS	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	MA	1
	3-2 List of material topics	MA	1
	3-3 Management of material topics	MA	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ECP	1
	201-2 Financial implications and other risks and opportunities due to climate change	ECP	1
	201-3 Defined benefit plan obligations and other retirement plans	ECP	1

	201-4 Financial assistance received from government	<i>ECP</i>	1
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	0
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	0
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	1
	203-2 Significant indirect economic impacts	<i>ECP</i>	1
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	1
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	1
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	0
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	0
	207-2 Tax governance, control, and risk management	<i>ECP</i>	0
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	0
	207-4 Country-by-country reporting	<i>ECP</i>	0
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	0
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	1
	302-2 Energy consumption outside of the organization	<i>ENP</i>	1
	302-3 Energy intensity	<i>ENP</i>	1
	302-4 Reduction of energy consumption	<i>ENP</i>	1
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	1
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>ENP</i>	0
	303-2 Management of water discharge-related impacts	<i>ENP</i>	0
	303-3 Water withdrawal	<i>ENP</i>	0
	303-4 Water discharge	<i>ENP</i>	0
	303-5 Water consumption	<i>ENP</i>	0
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>ENP</i>	0
	304-2 Significant impacts of activities, products and services on biodiversity	<i>ENP</i>	0
	304-3 Habitats protected or restored	<i>ENP</i>	0
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>ENP</i>	0
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>ENP</i>	1
	305-2 Energy indirect (Scope 2) GHG emissions	<i>ENP</i>	1

	305-3 Other indirect (Scope 3) GHG emissions	ENP	1
	305-4 GHG emissions intensity	ENP	1
	305-5 Reduction of GHG emissions	ENP	1
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	1
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	0
	306-2 Management of significant waste-related impacts	ENP	0
	306-3 Waste generated	ENP	0
	306-4 Waste diverted from disposal	ENP	0
	306-5 Waste directed to disposal	ENP	0
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	0
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	0
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	1
	401-3 Parental leave	SP	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	0
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	0
	403-2 Hazard identification, risk assessment, and incident investigation	SP	0
	403-3 Occupational health services	SP	0
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	0
	403-5 Worker training on occupational health and safety	SP	0
	403-6 Promotion of worker health	SP	0
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	0
	403-8 Workers covered by an occupational health and safety management system	SP	0
	403-9 Work-related injuries	SP	0
	403-10 Work-related ill health	SP	0
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	0
	405-2 Ratio of basic salary and remuneration of women to men	SP	0

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	<i>SP</i>	1
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<i>SP</i>	1
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	<i>SP</i>	1
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	<i>SP</i>	1
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	<i>SP</i>	0
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	<i>SP</i>	0
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	<i>SP</i>	1
	413-2 Operations with significant actual and potential negative impacts on local communities	<i>SP</i>	1
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	<i>SP</i>	0
	414-2 Negative social impacts in the supply chain and actions taken	<i>SP</i>	0
GRI 415: Public Policy 2016	415-1 Political contributions	<i>SP</i>	0
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	<i>SP</i>	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<i>SP</i>	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	<i>SP</i>	0
	417-2 Incidents of non-compliance concerning product and service information and labeling	<i>SP</i>	0
	417-3 Incidents of non-compliance concerning marketing communications	<i>SP</i>	0
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<i>SP</i>	1

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (GS)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (<i>ECP</i>)	10	Real (0 to 1)	10
2.2	Environmental Performance (<i>ENP</i>)	10	Real (0 to 1)	10
2.3	Social Performance (<i>SP</i>)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
Total G-Index Score				100

$GS = \frac{(\sum_i I_{MGS} * M_{MGS})}{MGS}$ $GS = \frac{(30)}{30}$ $GS = 1$	GS = score obtained for the general standard disclosure topics. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 10)}{15}$ $P_{ECP} = 10/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 12)}{31}$ $P_{ENP} = 12/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 13)}{38}$ $P_{SP} = 13/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 1) + [(10 * 10/15) + (10 * 12/31) + (10 * 13/38)] + (30 * 1) + 25 * 1$$

$$G^{Index} = 83,95$$

Appendix 1. 3 Calculation of Sustainability Performance Scoring Bank BNI 2022

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	1
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1
	2-25 Processes to remediate negative impacts	GS	1
	2-26 Mechanisms for seeking advice and raising concerns	GS	1
	2-27 Compliance with laws and regulations	GS	1
	2-28 Membership associations	GS	1
	2-29 Approach to stakeholder engagement	GS	1
	2-30 Collective bargaining agreements	GS	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	MA	1
	3-2 List of material topics	MA	1
	3-3 Management of material topics	MA	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ECP	1
	201-2 Financial implications and other risks and opportunities due to climate change	ECP	1
	201-3 Defined benefit plan obligations and other retirement plans	ECP	1
	201-4 Financial assistance received from government	ECP	1

GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	0
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	0
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	1
	203-2 Significant indirect economic impacts	<i>ECP</i>	1
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	0

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	0
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	0
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	0
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	0
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	0
	207-2 Tax governance, control, and risk management	<i>ECP</i>	0
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	0
	207-4 Country-by-country reporting	<i>ECP</i>	0
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	0
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	1
	302-2 Energy consumption outside of the organization	<i>ENP</i>	1
	302-3 Energy intensity	<i>ENP</i>	1
	302-4 Reduction of energy consumption	<i>ENP</i>	1
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	0
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>ENP</i>	0
	303-2 Management of water discharge-related impacts	<i>ENP</i>	0
	303-3 Water withdrawal	<i>ENP</i>	0
	303-4 Water discharge	<i>ENP</i>	0
	303-5 Water consumption	<i>ENP</i>	0
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>ENP</i>	0
	304-2 Significant impacts of activities, products and services on biodiversity	<i>ENP</i>	0
	304-3 Habitats protected or restored	<i>ENP</i>	0
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>ENP</i>	0
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>ENP</i>	1
	305-2 Energy indirect (Scope 2) GHG emissions	<i>ENP</i>	1
	305-3 Other indirect (Scope 3) GHG emissions	<i>ENP</i>	1

	305-4 GHG emissions intensity	ENP	1
	305-5 Reduction of GHG emissions	ENP	1
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	1
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	0
	306-2 Management of significant waste-related impacts	ENP	0
	306-3 Waste generated	ENP	0
	306-4 Waste diverted from disposal	ENP	0
	306-5 Waste directed to disposal	ENP	0
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	0
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	0
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	1
	401-3 Parental leave	SP	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	0
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	1
	403-2 Hazard identification, risk assessment, and incident investigation	SP	1
	403-3 Occupational health services	SP	1
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	1
	403-5 Worker training on occupational health and safety	SP	1
	403-6 Promotion of worker health	SP	1
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	1
	403-8 Workers covered by an occupational health and safety management system	SP	1
	403-9 Work-related injuries	SP	1
	403-10 Work-related ill health	SP	0
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	0
	405-2 Ratio of basic salary and remuneration of women to men	SP	0

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	<i>SP</i>	0
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<i>SP</i>	0
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	<i>SP</i>	0
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	<i>SP</i>	0
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	<i>SP</i>	0
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	<i>SP</i>	0
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	<i>SP</i>	0
	413-2 Operations with significant actual and potential negative impacts on local communities	<i>SP</i>	0
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	<i>SP</i>	0
	414-2 Negative social impacts in the supply chain and actions taken	<i>SP</i>	0
GRI 415: Public Policy 2016	415-1 Political contributions	<i>SP</i>	0
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	<i>SP</i>	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<i>SP</i>	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	<i>SP</i>	0
	417-2 Incidents of non-compliance concerning product and service information and labeling	<i>SP</i>	0
	417-3 Incidents of non-compliance concerning marketing communications	<i>SP</i>	0
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<i>SP</i>	1

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (GS)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (<i>ECP</i>)	10	Real (0 to 1)	10
2.2	Environmental Performance (<i>ENP</i>)	10	Real (0 to 1)	10
2.3	Social Performance (<i>SP</i>)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
Total G-Index Score				100

$$GS = \frac{(\sum_i I_{MGS} * M_{MGS})}{MGS}$$

$$GS = \frac{(30)}{30}$$

GS = score obtained for the general standard disclosure topics.
 I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance.

$GS = 1$	M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 6)}{15}$ $P_{ECP} = 6/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 11)}{31}$ $P_{ENP} = 11/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 13)}{38}$ $P_{SP} = 16/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 1) + [(10 * 6/15) + (10 * 11/31) + (10 * 16/38)] + (30 * 1) + 25 * 1$$

$$G^{Index} = 81,75$$

Appendix 1. 4 Calculation of Sustainability Performance Scoring Bank Mandiri 2022

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	1
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1
	2-25 Processes to remediate negative impacts	GS	1
	2-26 Mechanisms for seeking advice and raising concerns	GS	1
	2-27 Compliance with laws and regulations	GS	1
	2-28 Membership associations	GS	1
	2-29 Approach to stakeholder engagement	GS	1
	2-30 Collective bargaining agreements	GS	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	MA	1
	3-2 List of material topics	MA	1
	3-3 Management of material topics	MA	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ECP	1
	201-2 Financial implications and other risks and opportunities due to climate change	ECP	1
	201-3 Defined benefit plan obligations and other retirement plans	ECP	1

	201-4 Financial assistance received from government	<i>ECP</i>	1
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	1
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	1
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	1
	203-2 Significant indirect economic impacts	<i>ECP</i>	1
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	1
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	1
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	0
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	1
	207-2 Tax governance, control, and risk management	<i>ECP</i>	1
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	1
	207-4 Country-by-country reporting	<i>ECP</i>	1
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	0
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	1
	302-2 Energy consumption outside of the organization	<i>ENP</i>	1
	302-3 Energy intensity	<i>ENP</i>	1
	302-4 Reduction of energy consumption	<i>ENP</i>	1
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	1
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>ENP</i>	0
	303-2 Management of water discharge-related impacts	<i>ENP</i>	0
	303-3 Water withdrawal	<i>ENP</i>	0
	303-4 Water discharge	<i>ENP</i>	0
	303-5 Water consumption	<i>ENP</i>	0
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>ENP</i>	0
	304-2 Significant impacts of activities, products and services on biodiversity	<i>ENP</i>	0
	304-3 Habitats protected or restored	<i>ENP</i>	0
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>ENP</i>	0
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>ENP</i>	1
	305-2 Energy indirect (Scope 2) GHG emissions	<i>ENP</i>	1

	305-3 Other indirect (Scope 3) GHG emissions	ENP	1
	305-4 GHG emissions intensity	ENP	1
	305-5 Reduction of GHG emissions	ENP	1
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	1
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	0
	306-2 Management of significant waste-related impacts	ENP	0
	306-3 Waste generated	ENP	0
	306-4 Waste diverted from disposal	ENP	0
	306-5 Waste directed to disposal	ENP	0
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	0
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	0
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	1
	401-3 Parental leave	SP	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	1
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	0
	403-2 Hazard identification, risk assessment, and incident investigation	SP	0
	403-3 Occupational health services	SP	0
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	0
	403-5 Worker training on occupational health and safety	SP	0
	403-6 Promotion of worker health	SP	0
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	0
	403-8 Workers covered by an occupational health and safety management system	SP	0
	403-9 Work-related injuries	SP	0
	403-10 Work-related ill health	SP	0
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	1
	405-2 Ratio of basic salary and remuneration of women to men	SP	1

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	<i>SP</i>	1
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<i>SP</i>	0
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	<i>SP</i>	1
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	<i>SP</i>	1
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	<i>SP</i>	1
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	<i>SP</i>	0
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	<i>SP</i>	1
	413-2 Operations with significant actual and potential negative impacts on local communities	<i>SP</i>	1
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	<i>SP</i>	0
	414-2 Negative social impacts in the supply chain and actions taken	<i>SP</i>	0
GRI 415: Public Policy 2016	415-1 Political contributions	<i>SP</i>	1
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	<i>SP</i>	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<i>SP</i>	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	<i>SP</i>	1
	417-2 Incidents of non-compliance concerning product and service information and labeling	<i>SP</i>	1
	417-3 Incidents of non-compliance concerning marketing communications	<i>SP</i>	1
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<i>SP</i>	1

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (<i>GS</i>)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (<i>ECP</i>)	10	Real (0 to 1)	10
2.2	Environmental Performance (<i>ENP</i>)	10	Real (0 to 1)	10
2.3	Social Performance (<i>SP</i>)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
Total G-Index Score				100

$$GS = \frac{(\sum_i I_{MGS} * M_{MGS})}{MGS}$$

GS = score obtained for the general standard disclosure topics.
 I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance.

$GS = \frac{(30)}{30}$ $GS = 1$	M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 14)}{15}$ $P_{ECP} = 14/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 12)}{31}$ $P_{ENP} = 12/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 22)}{38}$ $P_{SP} = 22/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 1) + [(10 * 14/15) + (10 * 12/31) + (10 * 22/38)] + (30 * 1) + 25 * 1$$

$$G^{Index} = 88,99$$

Appendix 1. 5 Calculation of Sustainability Performance Scoring Bank DBS 2022

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	0
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1
	2-25 Processes to remediate negative impacts	GS	1
	2-26 Mechanisms for seeking advice and raising concerns	GS	1
	2-27 Compliance with laws and regulations	GS	1
	2-28 Membership associations	GS	1
	2-29 Approach to stakeholder engagement	GS	1
	2-30 Collective bargaining agreements	GS	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	MA	1
	3-2 List of material topics	MA	1
	3-3 Management of material topics	MA	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ECP	1
	201-2 Financial implications and other risks and opportunities due to climate change	ECP	1
	201-3 Defined benefit plan obligations and other retirement plans	ECP	0

	201-4 Financial assistance received from government	<i>ECP</i>	0
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	0
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	0
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	0
	203-2 Significant indirect economic impacts	<i>ECP</i>	1
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	0

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	1
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	1
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	0
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	1
	207-2 Tax governance, control, and risk management	<i>ECP</i>	1
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	1
	207-4 Country-by-country reporting	<i>ECP</i>	1
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	0
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	1
	302-2 Energy consumption outside of the organization	<i>ENP</i>	0
	302-3 Energy intensity	<i>ENP</i>	1
	302-4 Reduction of energy consumption	<i>ENP</i>	1
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	0
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>ENP</i>	1
	303-2 Management of water discharge-related impacts	<i>ENP</i>	0
	303-3 Water withdrawal	<i>ENP</i>	1
	303-4 Water discharge	<i>ENP</i>	0
	303-5 Water consumption	<i>ENP</i>	0
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>ENP</i>	0
	304-2 Significant impacts of activities, products and services on biodiversity	<i>ENP</i>	0
	304-3 Habitats protected or restored	<i>ENP</i>	0
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>ENP</i>	0
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>ENP</i>	1
	305-2 Energy indirect (Scope 2) GHG emissions	<i>ENP</i>	1

	305-3 Other indirect (Scope 3) GHG emissions	ENP	1
	305-4 GHG emissions intensity	ENP	1
	305-5 Reduction of GHG emissions	ENP	0
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	0
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	0
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	1
	306-2 Management of significant waste-related impacts	ENP	1
	306-3 Waste generated	ENP	1
	306-4 Waste diverted from disposal	ENP	0
	306-5 Waste directed to disposal	ENP	0
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	1
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	1
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	0
	401-3 Parental leave	SP	0

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	0
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	1
	403-2 Hazard identification, risk assessment, and incident investigation	SP	1
	403-3 Occupational health services	SP	1
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	0
	403-5 Worker training on occupational health and safety	SP	1
	403-6 Promotion of worker health	SP	1
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	0
	403-8 Workers covered by an occupational health and safety management system	SP	1
	403-9 Work-related injuries	SP	0
	403-10 Work-related ill health	SP	0
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	1
	405-2 Ratio of basic salary and remuneration of women to men	SP	1

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SP	0
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SP	0
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	SP	0
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	SP	0
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	SP	0
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	SP	0
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SP	1
	413-2 Operations with significant actual and potential negative impacts on local communities	SP	0
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	SP	1
	414-2 Negative social impacts in the supply chain and actions taken	SP	1
GRI 415: Public Policy 2016	415-1 Political contributions	SP	1
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	SP	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	SP	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	SP	1
	417-2 Incidents of non-compliance concerning product and service information and labeling	SP	1
	417-3 Incidents of non-compliance concerning marketing communications	SP	1
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SP	1

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (GS)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (ECP)	10	Real (0 to 1)	10
2.2	Environmental Performance (ENP)	10	Real (0 to 1)	10
2.3	Social Performance (SP)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
Total G-Index Score				100

$$GS = \frac{(\sum_i I_{MGS} * M_{MGS})}{MGS}$$

GS = score obtained for the general standard disclosure topics.
 I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance.

$GS = \frac{(30)}{30}$ $GS = 1$	M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 10)}{15}$ $P_{ECP} = 10/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 14)}{31}$ $P_{ENP} = 14/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 20)}{38}$ $P_{SP} = 20/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 1) + [(10 * 10/15) + (10 * 14/31) + (10 * 20/38)] + (30 * 1) + (25 * 1)$$

$$G^{Index} = 86,44$$

Appendix 1. 6 Calculation of Sustainability Performance Scoring Bank UOB 2022

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	1
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1
	2-25 Processes to remediate negative impacts	GS	1
	2-26 Mechanisms for seeking advice and raising concerns	GS	1
	2-27 Compliance with laws and regulations	GS	1
	2-28 Membership associations	GS	1
	2-29 Approach to stakeholder engagement	GS	1
	2-30 Collective bargaining agreements	GS	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	MA	1
	3-2 List of material topics	MA	1
	3-3 Management of material topics	MA	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ECP	1
	201-2 Financial implications and other risks and opportunities due to climate change	ECP	1
	201-3 Defined benefit plan obligations and other retirement plans	ECP	0
	201-4 Financial assistance received from government	ECP	0

GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	0
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	1
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	1
	203-2 Significant indirect economic impacts	<i>ECP</i>	1
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	1
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	1
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	1
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	1
	207-2 Tax governance, control, and risk management	<i>ECP</i>	1
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	1
	207-4 Country-by-country reporting	<i>ECP</i>	1
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	0
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	1
	302-2 Energy consumption outside of the organization	<i>ENP</i>	0
	302-3 Energy intensity	<i>ENP</i>	1
	302-4 Reduction of energy consumption	<i>ENP</i>	1
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	0
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>ENP</i>	0
	303-2 Management of water discharge-related impacts	<i>ENP</i>	0
	303-3 Water withdrawal	<i>ENP</i>	0
	303-4 Water discharge	<i>ENP</i>	0
	303-5 Water consumption	<i>ENP</i>	1
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>ENP</i>	0
	304-2 Significant impacts of activities, products and services on biodiversity	<i>ENP</i>	0
	304-3 Habitats protected or restored	<i>ENP</i>	0
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>ENP</i>	0
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>ENP</i>	1
	305-2 Energy indirect (Scope 2) GHG emissions	<i>ENP</i>	1
	305-3 Other indirect (Scope 3) GHG emissions	<i>ENP</i>	1

	305-4 GHG emissions intensity	ENP	1
	305-5 Reduction of GHG emissions	ENP	0
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	0
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	0
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	1
	306-2 Management of significant waste-related impacts	ENP	1
	306-3 Waste generated	ENP	1
	306-4 Waste diverted from disposal	ENP	1
	306-5 Waste directed to disposal	ENP	1
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	0
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	0
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	0
	401-3 Parental leave	SP	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	0
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	1
	403-2 Hazard identification, risk assessment, and incident investigation	SP	1
	403-3 Occupational health services	SP	1
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	0
	403-5 Worker training on occupational health and safety	SP	0
	403-6 Promotion of worker health	SP	1
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	1
	403-8 Workers covered by an occupational health and safety management system	SP	0
	403-9 Work-related injuries	SP	0
	403-10 Work-related ill health	SP	0
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	1
	405-2 Ratio of basic salary and remuneration of women to men	SP	0

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	<i>SP</i>	0
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<i>SP</i>	1
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	<i>SP</i>	0
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	<i>SP</i>	0
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	<i>SP</i>	0
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	<i>SP</i>	0
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	<i>SP</i>	1
	413-2 Operations with significant actual and potential negative impacts on local communities	<i>SP</i>	0
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	<i>SP</i>	0
	414-2 Negative social impacts in the supply chain and actions taken	<i>SP</i>	0
GRI 415: Public Policy 2016	415-1 Political contributions	<i>SP</i>	1
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	<i>SP</i>	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<i>SP</i>	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	<i>SP</i>	1
	417-2 Incidents of non-compliance concerning product and service information and labeling	<i>SP</i>	1
	417-3 Incidents of non-compliance concerning marketing communications	<i>SP</i>	1
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<i>SP</i>	1

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (<i>GS</i>)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (<i>ECP</i>)	10	Real (0 to 1)	10
2.2	Environmental Performance (<i>ENP</i>)	10	Real (0 to 1)	10
2.3	Social Performance (<i>SP</i>)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
Total G-Index Score				100

$$GS = \frac{(\sum I_{MGS} * M_{MGS})}{MGS}$$

$$GS = \frac{(30)}{30}$$

GS = score obtained for the general standard disclosure topics.
 I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance.

$GS = 1$	M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 13)}{15}$ $P_{ECP} = 13/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 13)}{31}$ $P_{ENP} = 13/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 19)}{38}$ $P_{SP} = 19/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 1) + [(10 * 13/15) + (10 * 13/31) + (10 * 19/38)] + (30 * 1) + 25 * 1$$

$$G^{Index} = 87,86$$

Appendix 1. 7 Calculation of Sustainability Performance Scoring Bank OCBC 2022

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	1
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1
	2-25 Processes to remediate negative impacts	GS	1
	2-26 Mechanisms for seeking advice and raising concerns	GS	1
	2-27 Compliance with laws and regulations	GS	1
	2-28 Membership associations	GS	1
	2-29 Approach to stakeholder engagement	GS	1
	2-30 Collective bargaining agreements	GS	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	MA	1
	3-2 List of material topics	MA	1
	3-3 Management of material topics	MA	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ECP	1
	201-2 Financial implications and other risks and opportunities due to climate change	ECP	0
	201-3 Defined benefit plan obligations and other retirement plans	ECP	0

	201-4 Financial assistance received from government	<i>ECP</i>	0
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	0
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	0
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	0
	203-2 Significant indirect economic impacts	<i>ECP</i>	0
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	0
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	1
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	0
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	0
	207-2 Tax governance, control, and risk management	<i>ECP</i>	0
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	0
	207-4 Country-by-country reporting	<i>ECP</i>	0
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	0
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	1
	302-2 Energy consumption outside of the organization	<i>ENP</i>	0
	302-3 Energy intensity	<i>ENP</i>	1
	302-4 Reduction of energy consumption	<i>ENP</i>	0
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	0
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>ENP</i>	1
	303-2 Management of water discharge-related impacts	<i>ENP</i>	1
	303-3 Water withdrawal	<i>ENP</i>	1
	303-4 Water discharge	<i>ENP</i>	0
	303-5 Water consumption	<i>ENP</i>	0
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>ENP</i>	0
	304-2 Significant impacts of activities, products and services on biodiversity	<i>ENP</i>	0
	304-3 Habitats protected or restored	<i>ENP</i>	0
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>ENP</i>	0
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>ENP</i>	1
	305-2 Energy indirect (Scope 2) GHG emissions	<i>ENP</i>	1

	305-3 Other indirect (Scope 3) GHG emissions	ENP	1
	305-4 GHG emissions intensity	ENP	1
	305-5 Reduction of GHG emissions	ENP	0
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	0
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	0
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	0
	306-2 Management of significant waste-related impacts	ENP	0
	306-3 Waste generated	ENP	0
	306-4 Waste diverted from disposal	ENP	0
	306-5 Waste directed to disposal	ENP	0
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	0
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	0
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	0
	401-3 Parental leave	SP	0

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	0
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	1
	403-2 Hazard identification, risk assessment, and incident investigation	SP	1
	403-3 Occupational health services	SP	1
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	1
	403-5 Worker training on occupational health and safety	SP	1
	403-6 Promotion of worker health	SP	1
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	1
	403-8 Workers covered by an occupational health and safety management system	SP	1
	403-9 Work-related injuries	SP	1
	403-10 Work-related ill health	SP	1
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	0
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	1
	405-2 Ratio of basic salary and remuneration of women to men	SP	0

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SP	0
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SP	0
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	SP	0
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	SP	0
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	SP	0
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	SP	0
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SP	0
	413-2 Operations with significant actual and potential negative impacts on local communities	SP	0
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	SP	0
	414-2 Negative social impacts in the supply chain and actions taken	SP	0
GRI 415: Public Policy 2016	415-1 Political contributions	SP	0
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	SP	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	SP	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	SP	0
	417-2 Incidents of non-compliance concerning product and service information and labeling	SP	0
	417-3 Incidents of non-compliance concerning marketing communications	SP	0
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SP	0

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (GS)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (ECP)	10	Real (0 to 1)	10
2.2	Environmental Performance (ENP)	10	Real (0 to 1)	10
2.3	Social Performance (SP)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
Total G-Index Score				100

$$GS = \frac{(\sum I_{MGS} * M_{MGS})}{MGS}$$

$$GS = \frac{(30)}{30}$$

GS = score obtained for the general standard disclosure topics.
 I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance.

$GS = 1$	M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 3)}{15}$ $P_{ECP} = 3/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 9)}{31}$ $P_{ENP} = 9/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 14)}{38}$ $P_{SP} = 14/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 1) + [(10 * 3/15) + (10 * 9/31) + (10 * 14/38)] + (30 * 1) + 25 * 1$$

$$G^{Index} = 78,58$$

Appendix 1. 8 Calculation of Sustainability Performance Scoring Bank BCA 2023

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	1
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1
	2-25 Processes to remediate negative impacts	GS	1
	2-26 Mechanisms for seeking advice and raising concerns	GS	1
	2-27 Compliance with laws and regulations	GS	1
	2-28 Membership associations	GS	1
	2-29 Approach to stakeholder engagement	GS	1
	2-30 Collective bargaining agreements	GS	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	MA	1
	3-2 List of material topics	MA	1
	3-3 Management of material topics	MA	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ECP	1
	201-2 Financial implications and other risks and opportunities due to climate change	ECP	1
	201-3 Defined benefit plan obligations and other retirement plans	ECP	1
	201-4 Financial assistance received from government	ECP	0

GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	0
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	0
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	1
	203-2 Significant indirect economic impacts	<i>ECP</i>	0
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	0

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	1
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	1
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	0
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	0
	207-2 Tax governance, control, and risk management	<i>ECP</i>	0
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	0
	207-4 Country-by-country reporting	<i>ECP</i>	0
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	0
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	0
	302-2 Energy consumption outside of the organization	<i>ENP</i>	0
	302-3 Energy intensity	<i>ENP</i>	0
	302-4 Reduction of energy consumption	<i>ENP</i>	0
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	0
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>ENP</i>	1
	303-2 Management of water discharge-related impacts	<i>ENP</i>	1
	303-3 Water withdrawal	<i>ENP</i>	1
	303-4 Water discharge	<i>ENP</i>	0
	303-5 Water consumption	<i>ENP</i>	0
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>ENP</i>	0
	304-2 Significant impacts of activities, products and services on biodiversity	<i>ENP</i>	0
	304-3 Habitats protected or restored	<i>ENP</i>	0
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>ENP</i>	0
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>ENP</i>	1
	305-2 Energy indirect (Scope 2) GHG emissions	<i>ENP</i>	1
	305-3 Other indirect (Scope 3) GHG emissions	<i>ENP</i>	1

	305-4 GHG emissions intensity	ENP	0
	305-5 Reduction of GHG emissions	ENP	0
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	0
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	0
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	1
	306-2 Management of significant waste-related impacts	ENP	1
	306-3 Waste generated	ENP	1
	306-4 Waste diverted from disposal	ENP	1
	306-5 Waste directed to disposal	ENP	0
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	0
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	0
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	1
	401-3 Parental leave	SP	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	0
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	1
	403-2 Hazard identification, risk assessment, and incident investigation	SP	0
	403-3 Occupational health services	SP	1
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	1
	403-5 Worker training on occupational health and safety	SP	0
	403-6 Promotion of worker health	SP	1
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	1
	403-8 Workers covered by an occupational health and safety management system	SP	0
	403-9 Work-related injuries	SP	0
	403-10 Work-related ill health	SP	0
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	0
	405-2 Ratio of basic salary and remuneration of women to men	SP	0

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	<i>SP</i>	0
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<i>SP</i>	0
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	<i>SP</i>	0
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	<i>SP</i>	0
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	<i>SP</i>	0
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	<i>SP</i>	0
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	<i>SP</i>	1
	413-2 Operations with significant actual and potential negative impacts on local communities	<i>SP</i>	1
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	<i>SP</i>	0
	414-2 Negative social impacts in the supply chain and actions taken	<i>SP</i>	0
GRI 415: Public Policy 2016	415-1 Political contributions	<i>SP</i>	0
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	<i>SP</i>	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<i>SP</i>	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	<i>SP</i>	0
	417-2 Incidents of non-compliance concerning product and service information and labeling	<i>SP</i>	0
	417-3 Incidents of non-compliance concerning marketing communications	<i>SP</i>	0
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<i>SP</i>	1

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (<i>GS</i>)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (<i>ECP</i>)	10	Real (0 to 1)	10
2.2	Environmental Performance (<i>ENP</i>)	10	Real (0 to 1)	10
2.3	Social Performance (<i>SP</i>)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
Total G-Index Score				100

$$GS = \frac{(\sum_i I_{MGS} * M_{MGS})}{MGS}$$

$$GS = \frac{(\sum_i 1 * 30)}{30}$$

GS = score obtained for the general standard disclosure topics.
 I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance.

$GS = 1$	M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 15)}{15}$ $P_{ECP} = 7/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 31)}{31}$ $P_{ENP} = 10/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 38)}{38}$ $P_{SP} = 14/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 1) + [(10 * 7/15) + (10 * 10/31) + (10 * 14/38)] + (30 * 1) + 25 * 1$$

$$G^{Index} = 81,57$$

Appendix 1. 9 Calculation of Sustainability Performance Scoring Bank BRI 2023

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	1
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1
	2-25 Processes to remediate negative impacts	GS	1
	2-26 Mechanisms for seeking advice and raising concerns	GS	1
	2-27 Compliance with laws and regulations	GS	1
	2-28 Membership associations	GS	1
	2-29 Approach to stakeholder engagement	GS	1
	2-30 Collective bargaining agreements	GS	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	MA	1
	3-2 List of material topics	MA	1
	3-3 Management of material topics	MA	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ECP	1
	201-2 Financial implications and other risks and opportunities due to climate change	ECP	1
	201-3 Defined benefit plan obligations and other retirement plans	ECP	1
	201-4 Financial assistance received from government	ECP	1

GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	0
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	0
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	1
	203-2 Significant indirect economic impacts	<i>ECP</i>	1
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	1
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	1
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	0
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	0
	207-2 Tax governance, control, and risk management	<i>ECP</i>	0
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	0
	207-4 Country-by-country reporting	<i>ECP</i>	0
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	0
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	1
	302-2 Energy consumption outside of the organization	<i>ENP</i>	1
	302-3 Energy intensity	<i>ENP</i>	1
	302-4 Reduction of energy consumption	<i>ENP</i>	1
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	1
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>ENP</i>	0
	303-2 Management of water discharge-related impacts	<i>ENP</i>	0
	303-3 Water withdrawal	<i>ENP</i>	0
	303-4 Water discharge	<i>ENP</i>	0
	303-5 Water consumption	<i>ENP</i>	0
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>ENP</i>	0
	304-2 Significant impacts of activities, products and services on biodiversity	<i>ENP</i>	0
	304-3 Habitats protected or restored	<i>ENP</i>	0
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>ENP</i>	0
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>ENP</i>	1
	305-2 Energy indirect (Scope 2) GHG emissions	<i>ENP</i>	1
	305-3 Other indirect (Scope 3) GHG emissions	<i>ENP</i>	1

	305-4 GHG emissions intensity	ENP	1
	305-5 Reduction of GHG emissions	ENP	1
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	1
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	0
	306-2 Management of significant waste-related impacts	ENP	0
	306-3 Waste generated	ENP	0
	306-4 Waste diverted from disposal	ENP	0
	306-5 Waste directed to disposal	ENP	0
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	0
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	0
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	1
	401-3 Parental leave	SP	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	0
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	0
	403-2 Hazard identification, risk assessment, and incident investigation	SP	0
	403-3 Occupational health services	SP	0
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	0
	403-5 Worker training on occupational health and safety	SP	0
	403-6 Promotion of worker health	SP	0
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	0
	403-8 Workers covered by an occupational health and safety management system	SP	0
	403-9 Work-related injuries	SP	0
	403-10 Work-related ill health	SP	0
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	0
	405-2 Ratio of basic salary and remuneration of women to men	SP	0

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	<i>SP</i>	1
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<i>SP</i>	1
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	<i>SP</i>	1
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	<i>SP</i>	1
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	<i>SP</i>	0
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	<i>SP</i>	0
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	<i>SP</i>	1
	413-2 Operations with significant actual and potential negative impacts on local communities	<i>SP</i>	1
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	<i>SP</i>	0
	414-2 Negative social impacts in the supply chain and actions taken	<i>SP</i>	0
GRI 415: Public Policy 2016	415-1 Political contributions	<i>SP</i>	0
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	<i>SP</i>	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<i>SP</i>	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	<i>SP</i>	0
	417-2 Incidents of non-compliance concerning product and service information and labeling	<i>SP</i>	0
	417-3 Incidents of non-compliance concerning marketing communications	<i>SP</i>	0
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<i>SP</i>	1

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (GS)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (ECP)	10	Real (0 to 1)	10
2.2	Environmental Performance (ENP)	10	Real (0 to 1)	10
2.3	Social Performance (SP)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
Total G-Index Score				100

$GS = \frac{(\sum_i I_{MGS} * M_{MGS})}{MGS}$ $GS = \frac{(30)}{30}$ $GS = 1$	GS = score obtained for the general standard disclosure topics. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 10)}{15}$ $P_{ECP} = 10/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 12)}{31}$ $P_{ENP} = 12/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 13)}{38}$ $P_{SP} = 13/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 1) + [(10 * 10/15) + (10 * 12/31) + (10 * 13/38)] + (30 * 1) + 25 * 1$$

$$G^{Index} = 83,95$$

Appendix 1. 10 Calculation of Sustainability Performance Scoring Bank BNI 2023

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	1
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1
	2-25 Processes to remediate negative impacts	GS	1
	2-26 Mechanisms for seeking advice and raising concerns	GS	1
	2-27 Compliance with laws and regulations	GS	1
	2-28 Membership associations	GS	1
	2-29 Approach to stakeholder engagement	GS	1
	2-30 Collective bargaining agreements	GS	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	MA	1
	3-2 List of material topics	MA	1
	3-3 Management of material topics	MA	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ECP	1
	201-2 Financial implications and other risks and opportunities due to climate change	ECP	1
	201-3 Defined benefit plan obligations and other retirement plans	ECP	1

	201-4 Financial assistance received from government	<i>ECP</i>	1
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	1
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	1
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	1
	203-2 Significant indirect economic impacts	<i>ECP</i>	1
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	0

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	1
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	1
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	1
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	1
	207-2 Tax governance, control, and risk management	<i>ECP</i>	1
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	1
	207-4 Country-by-country reporting	<i>ECP</i>	0
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	0
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	1
	302-2 Energy consumption outside of the organization	<i>ENP</i>	1
	302-3 Energy intensity	<i>ENP</i>	1
	302-4 Reduction of energy consumption	<i>ENP</i>	1
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	0
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>ENP</i>	1
	303-2 Management of water discharge-related impacts	<i>ENP</i>	1
	303-3 Water withdrawal	<i>ENP</i>	1
	303-4 Water discharge	<i>ENP</i>	1
	303-5 Water consumption	<i>ENP</i>	1
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>ENP</i>	1
	304-2 Significant impacts of activities, products and services on biodiversity	<i>ENP</i>	1
	304-3 Habitats protected or restored	<i>ENP</i>	1
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>ENP</i>	1
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>ENP</i>	1
	305-2 Energy indirect (Scope 2) GHG emissions	<i>ENP</i>	1

	305-3 Other indirect (Scope 3) GHG emissions	ENP	1
	305-4 GHG emissions intensity	ENP	1
	305-5 Reduction of GHG emissions	ENP	1
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	1
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	1
	306-2 Management of significant waste-related impacts	ENP	1
	306-3 Waste generated	ENP	1
	306-4 Waste diverted from disposal	ENP	1
	306-5 Waste directed to disposal	ENP	1
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	0
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	0
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	1
	401-3 Parental leave	SP	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	0
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	1
	403-2 Hazard identification, risk assessment, and incident investigation	SP	1
	403-3 Occupational health services	SP	1
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	1
	403-5 Worker training on occupational health and safety	SP	1
	403-6 Promotion of worker health	SP	1
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	1
	403-8 Workers covered by an occupational health and safety management system	SP	1
	403-9 Work-related injuries	SP	0
	403-10 Work-related ill health	SP	0
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	1
	405-2 Ratio of basic salary and remuneration of women to men	SP	0

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SP	1
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SP	1
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	SP	1
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	SP	1
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	SP	0
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	SP	1
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SP	1
	413-2 Operations with significant actual and potential negative impacts on local communities	SP	1
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	SP	0
	414-2 Negative social impacts in the supply chain and actions taken	SP	0
GRI 415: Public Policy 2016	415-1 Political contributions	SP	1
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	SP	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	SP	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	SP	1
	417-2 Incidents of non-compliance concerning product and service information and labeling	SP	1
	417-3 Incidents of non-compliance concerning marketing communications	SP	1
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SP	0

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (GS)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (ECP)	10	Real (0 to 1)	10
2.2	Environmental Performance (ENP)	10	Real (0 to 1)	10
2.3	Social Performance (SP)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
Total G-Index Score				100

$$GS = \frac{(\sum_i I_{MGS} * M_{MGS})}{MGS}$$

$$GS = \frac{(30)}{30}$$

GS = score obtained for the general standard disclosure topics.

I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance.

$GS = 1$	M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 13)}{15}$ $P_{ECP} = 13/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 25)}{31}$ $P_{ENP} = 25/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 28)}{38}$ $P_{SP} = 28/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 1) + [(10 * 13/15) + (10 * 25/31) + (10 * 28/38)] + (30 * 1) + 25 * 1$$

$$G^{Index} = 94,09$$

Appendix 1. 11 Calculation of Sustainability Performance Scoring Bank Mandiri 2023

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	1
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1
	2-25 Processes to remediate negative impacts	GS	1
	2-26 Mechanisms for seeking advice and raising concerns	GS	1
	2-27 Compliance with laws and regulations	GS	1
	2-28 Membership associations	GS	1
	2-29 Approach to stakeholder engagement	GS	1
	2-30 Collective bargaining agreements	GS	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	MA	1
	3-2 List of material topics	MA	1
	3-3 Management of material topics	MA	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ECP	1
	201-2 Financial implications and other risks and opportunities due to climate change	ECP	1
	201-3 Defined benefit plan obligations and other retirement plans	ECP	0

	201-4 Financial assistance received from government	<i>ECP</i>	0
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	1
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	0
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	1
	203-2 Significant indirect economic impacts	<i>ECP</i>	1
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	0
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	1
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	0
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	1
	207-2 Tax governance, control, and risk management	<i>ECP</i>	1
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	1
	207-4 Country-by-country reporting	<i>ECP</i>	1
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	0
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	1
	302-2 Energy consumption outside of the organization	<i>ENP</i>	0
	302-3 Energy intensity	<i>ENP</i>	1
	302-4 Reduction of energy consumption	<i>ENP</i>	1
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	0
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>ENP</i>	1
	303-2 Management of water discharge-related impacts	<i>ENP</i>	1
	303-3 Water withdrawal	<i>ENP</i>	1
	303-4 Water discharge	<i>ENP</i>	1
	303-5 Water consumption	<i>ENP</i>	0
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>ENP</i>	0
	304-2 Significant impacts of activities, products and services on biodiversity	<i>ENP</i>	0
	304-3 Habitats protected or restored	<i>ENP</i>	0
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>ENP</i>	0
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>ENP</i>	1
	305-2 Energy indirect (Scope 2) GHG emissions	<i>ENP</i>	1

	305-3 Other indirect (Scope 3) GHG emissions	ENP	1
	305-4 GHG emissions intensity	ENP	1
	305-5 Reduction of GHG emissions	ENP	0
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	0
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	0
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	1
	306-2 Management of significant waste-related impacts	ENP	1
	306-3 Waste generated	ENP	1
	306-4 Waste diverted from disposal	ENP	0
	306-5 Waste directed to disposal	ENP	0
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	0
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	0
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	1
	401-3 Parental leave	SP	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	0
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	0
	403-2 Hazard identification, risk assessment, and incident investigation	SP	0
	403-3 Occupational health services	SP	0
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	0
	403-5 Worker training on occupational health and safety	SP	0
	403-6 Promotion of worker health	SP	0
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	0
	403-8 Workers covered by an occupational health and safety management system	SP	0
	403-9 Work-related injuries	SP	0
	403-10 Work-related ill health	SP	0
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	1
	405-2 Ratio of basic salary and remuneration of women to men	SP	1

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SP	1
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SP	0
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	SP	0
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	SP	0
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	SP	0
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	SP	0
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SP	0
	413-2 Operations with significant actual and potential negative impacts on local communities	SP	1
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	SP	0
	414-2 Negative social impacts in the supply chain and actions taken	SP	0
GRI 415: Public Policy 2016	415-1 Political contributions	SP	0
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	SP	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	SP	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	SP	0
	417-2 Incidents of non-compliance concerning product and service information and labeling	SP	1
	417-3 Incidents of non-compliance concerning marketing communications	SP	1
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SP	1

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (GS)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (ECP)	10	Real (0 to 1)	10
2.2	Environmental Performance (ENP)	10	Real (0 to 1)	10
2.3	Social Performance (SP)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
Total G-Index Score				100

$GS = \frac{(\sum_i I_{MGS} * M_{MGS})}{MGS}$ $GS = \frac{(30)}{30}$ $GS = 1$	GS = score obtained for the general standard disclosure topics. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise.
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	MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 11)}{15}$ $P_{ECP} = 11/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 15)}{31}$ $P_{ENP} = 15/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 14)}{38}$ $P_{SP} = 14/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 1) + [(10 * 11/15) + (10 * 15/31) + (10 * 14/38)] + (30 * 1) + 25 * 1$$

$$G^{Index} = 85,85$$

Appendix 1. 12 Calculation of Sustainability Performance Scoring Bank DBS 2023

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	1
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1
	2-25 Processes to remediate negative impacts	GS	1
	2-26 Mechanisms for seeking advice and raising concerns	GS	1
	2-27 Compliance with laws and regulations	GS	1
	2-28 Membership associations	GS	1
	2-29 Approach to stakeholder engagement	GS	1
	2-30 Collective bargaining agreements	GS	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	MA	1
	3-2 List of material topics	MA	1
	3-3 Management of material topics	MA	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ECP	1
	201-2 Financial implications and other risks and opportunities due to climate change	ECP	1
	201-3 Defined benefit plan obligations and other retirement plans	ECP	0

	201-4 Financial assistance received from government	<i>ECP</i>	0
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	0
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	0
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	0
	203-2 Significant indirect economic impacts	<i>ECP</i>	1
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	0

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	1
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	1
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	0
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	1
	207-2 Tax governance, control, and risk management	<i>ECP</i>	1
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	1
	207-4 Country-by-country reporting	<i>ECP</i>	1
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	1
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	1
	302-2 Energy consumption outside of the organization	<i>ENP</i>	0
	302-3 Energy intensity	<i>ENP</i>	1
	302-4 Reduction of energy consumption	<i>ENP</i>	1
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	0
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>ENP</i>	1
	303-2 Management of water discharge-related impacts	<i>ENP</i>	0
	303-3 Water withdrawal	<i>ENP</i>	1
	303-4 Water discharge	<i>ENP</i>	0
	303-5 Water consumption	<i>ENP</i>	0
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>ENP</i>	0
	304-2 Significant impacts of activities, products and services on biodiversity	<i>ENP</i>	0
	304-3 Habitats protected or restored	<i>ENP</i>	0
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>ENP</i>	0
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>ENP</i>	1
	305-2 Energy indirect (Scope 2) GHG emissions	<i>ENP</i>	1

	305-3 Other indirect (Scope 3) GHG emissions	ENP	1
	305-4 GHG emissions intensity	ENP	1
	305-5 Reduction of GHG emissions	ENP	0
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	0
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	0
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	1
	306-2 Management of significant waste-related impacts	ENP	1
	306-3 Waste generated	ENP	1
	306-4 Waste diverted from disposal	ENP	0
	306-5 Waste directed to disposal	ENP	0
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	1
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	1
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	0
	401-3 Parental leave	SP	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	0
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	0
	403-2 Hazard identification, risk assessment, and incident investigation	SP	0
	403-3 Occupational health services	SP	0
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	0
	403-5 Worker training on occupational health and safety	SP	0
	403-6 Promotion of worker health	SP	0
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	0
	403-8 Workers covered by an occupational health and safety management system	SP	0
	403-9 Work-related injuries	SP	0
	403-10 Work-related ill health	SP	0
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	1
	405-2 Ratio of basic salary and remuneration of women to men	SP	1

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SP	0
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SP	0
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	SP	0
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	SP	0
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	SP	0
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	SP	0
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SP	1
	413-2 Operations with significant actual and potential negative impacts on local communities	SP	0
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	SP	1
	414-2 Negative social impacts in the supply chain and actions taken	SP	1
GRI 415: Public Policy 2016	415-1 Political contributions	SP	1
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	SP	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	SP	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	SP	1
	417-2 Incidents of non-compliance concerning product and service information and labeling	SP	1
	417-3 Incidents of non-compliance concerning marketing communications	SP	1
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SP	1

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (GS)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (ECP)	10	Real (0 to 1)	10
2.2	Environmental Performance (ENP)	10	Real (0 to 1)	10
2.3	Social Performance (SP)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
Total G-Index Score				100

$$GS = \frac{(\sum_i I_{MGS} * M_{MGS})}{MGS}$$

GS = score obtained for the general standard disclosure topics.
 I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance.

$GS = \frac{(29)}{30}$ $GS = 29/30$	M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 10)}{15}$ $P_{ECP} = 10/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 15)}{31}$ $P_{ENP} = 15/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 15)}{38}$ $P_{SP} = 15/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 29/30) + [(10 * 10/15) + (10 * 15/31) + (10 * 15/38)] + (30 * 1) + (25 * 1)$$

$$G^{Index} = 84,95$$

Appendix 1. 13 Calculation of Sustainability Performance Scoring Bank UOB 2023

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	1
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1
	2-25 Processes to remediate negative impacts	GS	1
	2-26 Mechanisms for seeking advice and raising concerns	GS	1
	2-27 Compliance with laws and regulations	GS	1
	2-28 Membership associations	GS	1
	2-29 Approach to stakeholder engagement	GS	1
	2-30 Collective bargaining agreements	GS	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	MA	1
	3-2 List of material topics	MA	1
	3-3 Management of material topics	MA	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ECP	1
	201-2 Financial implications and other risks and opportunities due to climate change	ECP	1
	201-3 Defined benefit plan obligations and other retirement plans	ECP	0

	201-4 Financial assistance received from government	<i>ECP</i>	0
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	0
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	1
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	1
	203-2 Significant indirect economic impacts	<i>ECP</i>	1
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	0

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	1
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	1
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	1
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	1
	207-2 Tax governance, control, and risk management	<i>ECP</i>	1
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	1
	207-4 Country-by-country reporting	<i>ECP</i>	1
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	0
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	1
	302-2 Energy consumption outside of the organization	<i>ENP</i>	
	302-3 Energy intensity	<i>ENP</i>	1
	302-4 Reduction of energy consumption	<i>ENP</i>	1
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	0
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>ENP</i>	0
	303-2 Management of water discharge-related impacts	<i>ENP</i>	0
	303-3 Water withdrawal	<i>ENP</i>	0
	303-4 Water discharge	<i>ENP</i>	0
	303-5 Water consumption	<i>ENP</i>	1
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>ENP</i>	0
	304-2 Significant impacts of activities, products and services on biodiversity	<i>ENP</i>	0
	304-3 Habitats protected or restored	<i>ENP</i>	0
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>ENP</i>	0
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>ENP</i>	1
	305-2 Energy indirect (Scope 2) GHG emissions	<i>ENP</i>	1

	305-3 Other indirect (Scope 3) GHG emissions	ENP	1
	305-4 GHG emissions intensity	ENP	1
	305-5 Reduction of GHG emissions	ENP	0
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	0
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	0
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	1
	306-2 Management of significant waste-related impacts	ENP	1
	306-3 Waste generated	ENP	1
	306-4 Waste diverted from disposal	ENP	1
	306-5 Waste directed to disposal	ENP	1
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	0
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	0
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	0
	401-3 Parental leave	SP	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	0
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	1
	403-2 Hazard identification, risk assessment, and incident investigation	SP	1
	403-3 Occupational health services	SP	1
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	0
	403-5 Worker training on occupational health and safety	SP	0
	403-6 Promotion of worker health	SP	1
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	1
	403-8 Workers covered by an occupational health and safety management system	SP	0
	403-9 Work-related injuries	SP	0
	403-10 Work-related ill health	SP	0
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	1
	405-2 Ratio of basic salary and remuneration of women to men	SP	0

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SP	0
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SP	1
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	SP	0
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	SP	0
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	SP	0
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	SP	0
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SP	1
	413-2 Operations with significant actual and potential negative impacts on local communities	SP	0
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	SP	0
	414-2 Negative social impacts in the supply chain and actions taken	SP	0
GRI 415: Public Policy 2016	415-1 Political contributions	SP	1
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	SP	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	SP	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	SP	1
	417-2 Incidents of non-compliance concerning product and service information and labeling	SP	1
	417-3 Incidents of non-compliance concerning marketing communications	SP	1
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SP	1

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (GS)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (ECP)	10	Real (0 to 1)	10
2.2	Environmental Performance (ENP)	10	Real (0 to 1)	10
2.3	Social Performance (SP)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
Total G-Index Score				100

$$GS = \frac{(\sum I_{MGS} * M_{MGS})}{MGS}$$

$$GS = \frac{(30)}{30}$$

GS = score obtained for the general standard disclosure topics.
 I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance.

$GS = 1$	M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 12)}{15}$ $P_{ECP} = 12/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 13)}{31}$ $P_{ENP} = 13/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 19)}{38}$ $P_{SP} = 19/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 1) + [(10 * 12/15) + (10 * 13/31) + (10 * 19/38)] + (30 * 1) + 25 * 1$$

$$G^{Index} = 87,19$$

Appendix 1. 14 Calculation of Sustainability Performance Scoring Bank OCBC 2023

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	1
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1
	2-25 Processes to remediate negative impacts	GS	1
	2-26 Mechanisms for seeking advice and raising concerns	GS	1
	2-27 Compliance with laws and regulations	GS	1
	2-28 Membership associations	GS	1
	2-29 Approach to stakeholder engagement	GS	1
	2-30 Collective bargaining agreements	GS	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	MA	1
	3-2 List of material topics	MA	1
	3-3 Management of material topics	MA	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ECP	0
	201-2 Financial implications and other risks and opportunities due to climate change	ECP	0
	201-3 Defined benefit plan obligations and other retirement plans	ECP	0

	201-4 Financial assistance received from government	<i>ECP</i>	0
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	0
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	0
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	0
	203-2 Significant indirect economic impacts	<i>ECP</i>	0
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	0
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	1
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	0
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	0
	207-2 Tax governance, control, and risk management	<i>ECP</i>	0
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	0
	207-4 Country-by-country reporting	<i>ECP</i>	0
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	0
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	1
	302-2 Energy consumption outside of the organization	<i>ENP</i>	0
	302-3 Energy intensity	<i>ENP</i>	1
	302-4 Reduction of energy consumption	<i>ENP</i>	0
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	0
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>ENP</i>	1
	303-2 Management of water discharge-related impacts	<i>ENP</i>	1
	303-3 Water withdrawal	<i>ENP</i>	1
	303-4 Water discharge	<i>ENP</i>	0
	303-5 Water consumption	<i>ENP</i>	0
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>ENP</i>	0
	304-2 Significant impacts of activities, products and services on biodiversity	<i>ENP</i>	0
	304-3 Habitats protected or restored	<i>ENP</i>	0
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>ENP</i>	0
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>ENP</i>	1
	305-2 Energy indirect (Scope 2) GHG emissions	<i>ENP</i>	1

	305-3 Other indirect (Scope 3) GHG emissions	ENP	1
	305-4 GHG emissions intensity	ENP	1
	305-5 Reduction of GHG emissions	ENP	0
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	0
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	0
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	0
	306-2 Management of significant waste-related impacts	ENP	0
	306-3 Waste generated	ENP	0
	306-4 Waste diverted from disposal	ENP	0
	306-5 Waste directed to disposal	ENP	0
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	0
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	0
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	0
	401-3 Parental leave	SP	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	0
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	1
	403-2 Hazard identification, risk assessment, and incident investigation	SP	1
	403-3 Occupational health services	SP	1
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	1
	403-5 Worker training on occupational health and safety	SP	1
	403-6 Promotion of worker health	SP	1
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	1
	403-8 Workers covered by an occupational health and safety management system	SP	1
	403-9 Work-related injuries	SP	1
	403-10 Work-related ill health	SP	1
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	0
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	1
	405-2 Ratio of basic salary and remuneration of women to men	SP	0

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	<i>SP</i>	0
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<i>SP</i>	0
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	<i>SP</i>	0
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	<i>SP</i>	0
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	<i>SP</i>	0
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	<i>SP</i>	0
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	<i>SP</i>	0
	413-2 Operations with significant actual and potential negative impacts on local communities	<i>SP</i>	0
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	<i>SP</i>	0
	414-2 Negative social impacts in the supply chain and actions taken	<i>SP</i>	0
GRI 415: Public Policy 2016	415-1 Political contributions	<i>SP</i>	0
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	<i>SP</i>	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<i>SP</i>	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	<i>SP</i>	0
	417-2 Incidents of non-compliance concerning product and service information and labeling	<i>SP</i>	0
	417-3 Incidents of non-compliance concerning marketing communications	<i>SP</i>	0
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<i>SP</i>	1

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (<i>GS</i>)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (<i>ECP</i>)	10	Real (0 to 1)	10
2.2	Environmental Performance (<i>ENP</i>)	10	Real (0 to 1)	10
2.3	Social Performance (<i>SP</i>)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
Total G-Index Score				100

$$GS = \frac{(\sum I_{MGS} * M_{MGS})}{MGS}$$

$$GS = \frac{(30)}{30}$$

GS = score obtained for the general standard disclosure topics.
 I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance.

$GS = 1$	M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 10)}{15}$ $P_{ECP} = 3/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 12)}{31}$ $P_{ENP} = 9/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 13)}{38}$ $P_{SP} = 16/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 1) + [(10 * 3/15) + (10 * 9/31) + (10 * 16/38)] + (30 * 1) + 25 * 1$$

$$G^{Index} = 79,11$$

Appendix 1. 15 Calculation of Sustainability Performance Scoring Bank BCA 2024

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	1
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1
	2-25 Processes to remediate negative impacts	GS	1
	2-26 Mechanisms for seeking advice and raising concerns	GS	1
	2-27 Compliance with laws and regulations	GS	1
	2-28 Membership associations	GS	1
	2-29 Approach to stakeholder engagement	GS	1
	2-30 Collective bargaining agreements	GS	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	MA	1
	3-2 List of material topics	MA	1
	3-3 Management of material topics	MA	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ECP	1
	201-2 Financial implications and other risks and opportunities due to climate change	ECP	1
	201-3 Defined benefit plan obligations and other retirement plans	ECP	1

	201-4 Financial assistance received from government	<i>ECP</i>	1
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	0
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	0
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	1
	203-2 Significant indirect economic impacts	<i>ECP</i>	0
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	0

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	1
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	1
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	0
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	0
	207-2 Tax governance, control, and risk management	<i>ECP</i>	0
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	0
	207-4 Country-by-country reporting	<i>ECP</i>	0
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	0
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	1
	302-2 Energy consumption outside of the organization	<i>ENP</i>	0
	302-3 Energy intensity	<i>ENP</i>	1
	302-4 Reduction of energy consumption	<i>ENP</i>	0
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	0
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>ENP</i>	1
	303-2 Management of water discharge-related impacts	<i>ENP</i>	1
	303-3 Water withdrawal	<i>ENP</i>	0
	303-4 Water discharge	<i>ENP</i>	0
	303-5 Water consumption	<i>ENP</i>	0
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>ENP</i>	0
	304-2 Significant impacts of activities, products and services on biodiversity	<i>ENP</i>	0
	304-3 Habitats protected or restored	<i>ENP</i>	0
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>ENP</i>	0
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>ENP</i>	1
	305-2 Energy indirect (Scope 2) GHG emissions	<i>ENP</i>	1

	305-3 Other indirect (Scope 3) GHG emissions	ENP	1
	305-4 GHG emissions intensity	ENP	0
	305-5 Reduction of GHG emissions	ENP	0
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	0
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	0
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	1
	306-2 Management of significant waste-related impacts	ENP	1
	306-3 Waste generated	ENP	1
	306-4 Waste diverted from disposal	ENP	1
	306-5 Waste directed to disposal	ENP	0
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	0
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	0
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	1
	401-3 Parental leave	SP	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	0
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	1
	403-2 Hazard identification, risk assessment, and incident investigation	SP	1
	403-3 Occupational health services	SP	1
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	1
	403-5 Worker training on occupational health and safety	SP	1
	403-6 Promotion of worker health	SP	1
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	1
	403-8 Workers covered by an occupational health and safety management system	SP	1
	403-9 Work-related injuries	SP	1
	403-10 Work-related ill health	SP	1
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	0
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	0
	405-2 Ratio of basic salary and remuneration of women to men	SP	0

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SP	0
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SP	0
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	SP	0
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	SP	0
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	SP	0
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	SP	0
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SP	1
	413-2 Operations with significant actual and potential negative impacts on local communities	SP	1
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	SP	0
	414-2 Negative social impacts in the supply chain and actions taken	SP	0
GRI 415: Public Policy 2016	415-1 Political contributions	SP	0
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	SP	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	SP	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	SP	0
	417-2 Incidents of non-compliance concerning product and service information and labeling	SP	0
	417-3 Incidents of non-compliance concerning marketing communications	SP	0
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SP	1

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (GS)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (ECP)	10	Real (0 to 1)	10
2.2	Environmental Performance (ENP)	10	Real (0 to 1)	10
2.3	Social Performance (SP)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
Total G-Index Score				100

$$GS = \frac{(\sum_i I_{MGS} * M_{MGS})}{MGS}$$

$$GS = \frac{(\sum_i 1 * 30)}{30}$$

GS = score obtained for the general standard disclosure topics.
 I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance.

$GS = 1$	M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 8)}{15}$ $P_{ECP} = 8/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 11)}{31}$ $P_{ENP} = 11/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 18)}{38}$ $P_{SP} = 18/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 1) + [(10 * 8/15) + (10 * 11/31) + (10 * 18/38)] + (30 * 1) + 25 * 1$$

$$G^{Index} = 83,62$$

Appendix 1. 16 Calculation of Sustainability Performance Scoring Bank BRI 2024

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	1
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1
	2-25 Processes to remediate negative impacts	GS	1
	2-26 Mechanisms for seeking advice and raising concerns	GS	1
	2-27 Compliance with laws and regulations	GS	1
	2-28 Membership associations	GS	1
	2-29 Approach to stakeholder engagement	GS	1
	2-30 Collective bargaining agreements	GS	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	MA	1
	3-2 List of material topics	MA	1
	3-3 Management of material topics	MA	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ECP	1
	201-2 Financial implications and other risks and opportunities due to climate change	ECP	1
	201-3 Defined benefit plan obligations and other retirement plans	ECP	1

	201-4 Financial assistance received from government	<i>ECP</i>	1
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	1
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	1
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	0
	203-2 Significant indirect economic impacts	<i>ECP</i>	0
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	0

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	1
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	1
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	1
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	1
	207-2 Tax governance, control, and risk management	<i>ECP</i>	1
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	1
	207-4 Country-by-country reporting	<i>ECP</i>	1
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	0
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	1
	302-2 Energy consumption outside of the organization	<i>ENP</i>	1
	302-3 Energy intensity	<i>ENP</i>	1
	302-4 Reduction of energy consumption	<i>ENP</i>	1
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	1
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>ENP</i>	0
	303-2 Management of water discharge-related impacts	<i>ENP</i>	0
	303-3 Water withdrawal	<i>ENP</i>	0
	303-4 Water discharge	<i>ENP</i>	0
	303-5 Water consumption	<i>ENP</i>	0
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>ENP</i>	0
	304-2 Significant impacts of activities, products and services on biodiversity	<i>ENP</i>	0
	304-3 Habitats protected or restored	<i>ENP</i>	0
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>ENP</i>	0
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>ENP</i>	1
	305-2 Energy indirect (Scope 2) GHG emissions	<i>ENP</i>	1

	305-3 Other indirect (Scope 3) GHG emissions	ENP	1
	305-4 GHG emissions intensity	ENP	1
	305-5 Reduction of GHG emissions	ENP	1
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	1
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	1
	306-2 Management of significant waste-related impacts	ENP	1
	306-3 Waste generated	ENP	1
	306-4 Waste diverted from disposal	ENP	1
	306-5 Waste directed to disposal	ENP	1
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	0
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	0
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	1
	401-3 Parental leave	SP	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	0
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	1
	403-2 Hazard identification, risk assessment, and incident investigation	SP	1
	403-3 Occupational health services	SP	1
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	1
	403-5 Worker training on occupational health and safety	SP	1
	403-6 Promotion of worker health	SP	1
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	1
	403-8 Workers covered by an occupational health and safety management system	SP	1
	403-9 Work-related injuries	SP	1
	403-10 Work-related ill health	SP	1
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	1
	405-2 Ratio of basic salary and remuneration of women to men	SP	1

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	<i>SP</i>	1
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<i>SP</i>	1
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	<i>SP</i>	1
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	<i>SP</i>	1
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	<i>SP</i>	0
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	<i>SP</i>	0
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	<i>SP</i>	1
	413-2 Operations with significant actual and potential negative impacts on local communities	<i>SP</i>	1
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	<i>SP</i>	0
	414-2 Negative social impacts in the supply chain and actions taken	<i>SP</i>	0
GRI 415: Public Policy 2016	415-1 Political contributions	<i>SP</i>	1
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	<i>SP</i>	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<i>SP</i>	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	<i>SP</i>	1
	417-2 Incidents of non-compliance concerning product and service information and labeling	<i>SP</i>	1
	417-3 Incidents of non-compliance concerning marketing communications	<i>SP</i>	1
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<i>SP</i>	1

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (GS)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (<i>ECP</i>)	10	Real (0 to 1)	10
2.2	Environmental Performance (<i>ENP</i>)	10	Real (0 to 1)	10
2.3	Social Performance (<i>SP</i>)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
Total G-Index Score				100

$GS = \frac{(\sum_i I_{MGS} * M_{MGS})}{MGS}$ $GS = \frac{(30)}{30}$ $GS = 1$	GS = score obtained for the general standard disclosure topics. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 12)}{15}$ $P_{ECP} = 12/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 17)}{31}$ $P_{ENP} = 17/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 31)}{38}$ $P_{SP} = 31/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 1) + [(10 * 12/15) + (10 * 17/31) + (10 * 31/38)] + (30 * 1) + 25 * 1$$

$$G^{Index} = 91,64$$

Appendix 1. 17 Calculation of Sustainability Performance Scoring Bank BNI 2024

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	1
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1
	2-25 Processes to remediate negative impacts	GS	1
	2-26 Mechanisms for seeking advice and raising concerns	GS	1
	2-27 Compliance with laws and regulations	GS	1
	2-28 Membership associations	GS	1
	2-29 Approach to stakeholder engagement	GS	1
	2-30 Collective bargaining agreements	GS	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	MA	1
	3-2 List of material topics	MA	1
	3-3 Management of material topics	MA	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ECP	1
	201-2 Financial implications and other risks and opportunities due to climate change	ECP	1
	201-3 Defined benefit plan obligations and other retirement plans	ECP	1

	201-4 Financial assistance received from government	<i>ECP</i>	1
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	1
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	1
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	1
	203-2 Significant indirect economic impacts	<i>ECP</i>	1
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	0

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	1
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	1
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	1
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	1
	207-2 Tax governance, control, and risk management	<i>ECP</i>	1
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	1
	207-4 Country-by-country reporting	<i>ECP</i>	0
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	0
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	1
	302-2 Energy consumption outside of the organization	<i>ENP</i>	1
	302-3 Energy intensity	<i>ENP</i>	1
	302-4 Reduction of energy consumption	<i>ENP</i>	1
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	0
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>ENP</i>	1
	303-2 Management of water discharge-related impacts	<i>ENP</i>	1
	303-3 Water withdrawal	<i>ENP</i>	1
	303-4 Water discharge	<i>ENP</i>	1
	303-5 Water consumption	<i>ENP</i>	1
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>ENP</i>	1
	304-2 Significant impacts of activities, products and services on biodiversity	<i>ENP</i>	1
	304-3 Habitats protected or restored	<i>ENP</i>	1
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>ENP</i>	1
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>ENP</i>	1
	305-2 Energy indirect (Scope 2) GHG emissions	<i>ENP</i>	1

	305-3 Other indirect (Scope 3) GHG emissions	ENP	1
	305-4 GHG emissions intensity	ENP	1
	305-5 Reduction of GHG emissions	ENP	1
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	1
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	1
	306-2 Management of significant waste-related impacts	ENP	1
	306-3 Waste generated	ENP	1
	306-4 Waste diverted from disposal	ENP	1
	306-5 Waste directed to disposal	ENP	1
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	1
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	1
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	1
	401-3 Parental leave	SP	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	1
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	1
	403-2 Hazard identification, risk assessment, and incident investigation	SP	1
	403-3 Occupational health services	SP	1
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	1
	403-5 Worker training on occupational health and safety	SP	1
	403-6 Promotion of worker health	SP	1
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	1
	403-8 Workers covered by an occupational health and safety management system	SP	1
	403-9 Work-related injuries	SP	1
	403-10 Work-related ill health	SP	1
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	1
	405-2 Ratio of basic salary and remuneration of women to men	SP	0

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SP	1
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SP	1
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	SP	1
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	SP	1
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	SP	0
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	SP	1
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SP	1
	413-2 Operations with significant actual and potential negative impacts on local communities	SP	1
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	SP	1
	414-2 Negative social impacts in the supply chain and actions taken	SP	1
GRI 415: Public Policy 2016	415-1 Political contributions	SP	1
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	SP	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	SP	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	SP	1
	417-2 Incidents of non-compliance concerning product and service information and labeling	SP	1
	417-3 Incidents of non-compliance concerning marketing communications	SP	1
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SP	1

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (GS)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (ECP)	10	Real (0 to 1)	10
2.2	Environmental Performance (ENP)	10	Real (0 to 1)	10
2.3	Social Performance (SP)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
Total G-Index Score				100

$GS = \frac{(\sum_i I_{MGS} * M_{MGS})}{MGS}$ $GS = \frac{(30)}{30}$ $GS = 1$	GS = score obtained for the general standard disclosure topics. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise.
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	MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 11)}{15}$ $P_{ECP} = 11/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 26)}{31}$ $P_{ENP} = 26/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 35)}{38}$ $P_{SP} = 35/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 1) + [(10 * 13/15) + (10 * 2/31) + (10 * 35/38)] + (30 * 1) + 25 * 1$$

$$G^{Index} = 96,59$$

Appendix 1. 18 Calculation of Sustainability Performance Scoring Bank Mandiri 2024

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	1
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1
	2-25 Processes to remediate negative impacts	GS	1
	2-26 Mechanisms for seeking advice and raising concerns	GS	1
	2-27 Compliance with laws and regulations	GS	1
	2-28 Membership associations	GS	1
	2-29 Approach to stakeholder engagement	GS	1
	2-30 Collective bargaining agreements	GS	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	MA	1
	3-2 List of material topics	MA	1
	3-3 Management of material topics	MA	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ECP	1
	201-2 Financial implications and other risks and opportunities due to climate change	ECP	1
	201-3 Defined benefit plan obligations and other retirement plans	ECP	1

	201-4 Financial assistance received from government	<i>ECP</i>	1
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	1
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	1
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	1
	203-2 Significant indirect economic impacts	<i>ECP</i>	1
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	0

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	1
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	1
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	1
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	1
	207-2 Tax governance, control, and risk management	<i>ECP</i>	1
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	1
	207-4 Country-by-country reporting	<i>ECP</i>	0
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	0
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	1
	302-2 Energy consumption outside of the organization	<i>ENP</i>	1
	302-3 Energy intensity	<i>ENP</i>	1
	302-4 Reduction of energy consumption	<i>ENP</i>	1
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	0
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>ENP</i>	1
	303-2 Management of water discharge-related impacts	<i>ENP</i>	1
	303-3 Water withdrawal	<i>ENP</i>	1
	303-4 Water discharge	<i>ENP</i>	1
	303-5 Water consumption	<i>ENP</i>	1
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>ENP</i>	1
	304-2 Significant impacts of activities, products and services on biodiversity	<i>ENP</i>	1
	304-3 Habitats protected or restored	<i>ENP</i>	1
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>ENP</i>	1
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>ENP</i>	1
	305-2 Energy indirect (Scope 2) GHG emissions	<i>ENP</i>	1

	305-3 Other indirect (Scope 3) GHG emissions	ENP	1
	305-4 GHG emissions intensity	ENP	1
	305-5 Reduction of GHG emissions	ENP	1
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	0
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	0
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	1
	306-2 Management of significant waste-related impacts	ENP	1
	306-3 Waste generated	ENP	1
	306-4 Waste diverted from disposal	ENP	1
	306-5 Waste directed to disposal	ENP	1
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	0
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	0
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	1
	401-3 Parental leave	SP	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	1
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	0
	403-2 Hazard identification, risk assessment, and incident investigation	SP	0
	403-3 Occupational health services	SP	0
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	0
	403-5 Worker training on occupational health and safety	SP	0
	403-6 Promotion of worker health	SP	0
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	0
	403-8 Workers covered by an occupational health and safety management system	SP	0
	403-9 Work-related injuries	SP	0
	403-10 Work-related ill health	SP	0
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	1
	405-2 Ratio of basic salary and remuneration of women to men	SP	1

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SP	1
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SP	0
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	SP	0
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	SP	0
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	SP	0
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	SP	0
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SP	1
	413-2 Operations with significant actual and potential negative impacts on local communities	SP	1
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	SP	0
	414-2 Negative social impacts in the supply chain and actions taken	SP	0
GRI 415: Public Policy 2016	415-1 Political contributions	SP	0
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	SP	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	SP	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	SP	1
	417-2 Incidents of non-compliance concerning product and service information and labeling	SP	1
	417-3 Incidents of non-compliance concerning marketing communications	SP	1
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SP	1

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (GS)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (ECP)	10	Real (0 to 1)	10
2.2	Environmental Performance (ENP)	10	Real (0 to 1)	10
2.3	Social Performance (SP)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
Total G-Index Score				100

$$GS = \frac{(\sum_i I_{MGS} * M_{MGS})}{MGS}$$

$$GS = \frac{(30)}{30}$$

GS = score obtained for the general standard disclosure topics.
 I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance.

$GS = 1$	M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 13)}{15}$ $P_{ECP} = 13/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 23)}{31}$ $P_{ENP} = 23/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 18)}{38}$ $P_{SP} = 18/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 1) + [(10 * 13/15) + (10 * 23/31) + (10 * 18/38)] + (30 * 1) + 25 * 1$$

$$G^{Index} = 90,82$$

Appendix 1. 19 Calculation of Sustainability Performance Scoring Bank DBS 2024

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	1
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1
	2-25 Processes to remediate negative impacts	GS	1
	2-26 Mechanisms for seeking advice and raising concerns	GS	1
	2-27 Compliance with laws and regulations	GS	1
	2-28 Membership associations	GS	1
	2-29 Approach to stakeholder engagement	GS	1
	2-30 Collective bargaining agreements	GS	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	MA	1
	3-2 List of material topics	MA	1
	3-3 Management of material topics	MA	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ECP	1
	201-2 Financial implications and other risks and opportunities due to climate change	ECP	0
	201-3 Defined benefit plan obligations and other retirement plans	ECP	0

	201-4 Financial assistance received from government	<i>ECP</i>	0
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	0
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	0
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	0
	203-2 Significant indirect economic impacts	<i>ECP</i>	1
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	0

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	1
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	1
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	0
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	1
	207-2 Tax governance, control, and risk management	<i>ECP</i>	1
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	1
	207-4 Country-by-country reporting	<i>ECP</i>	1
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	0
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	1
	302-2 Energy consumption outside of the organization	<i>ENP</i>	0
	302-3 Energy intensity	<i>ENP</i>	1
	302-4 Reduction of energy consumption	<i>ENP</i>	1
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	0
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>ENP</i>	1
	303-2 Management of water discharge-related impacts	<i>ENP</i>	0
	303-3 Water withdrawal	<i>ENP</i>	1
	303-4 Water discharge	<i>ENP</i>	0
	303-5 Water consumption	<i>ENP</i>	1
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>ENP</i>	0
	304-2 Significant impacts of activities, products and services on biodiversity	<i>ENP</i>	0
	304-3 Habitats protected or restored	<i>ENP</i>	0
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>ENP</i>	0
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>ENP</i>	1
	305-2 Energy indirect (Scope 2) GHG emissions	<i>ENP</i>	1

	305-3 Other indirect (Scope 3) GHG emissions	ENP	1
	305-4 GHG emissions intensity	ENP	1
	305-5 Reduction of GHG emissions	ENP	0
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	0
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	0
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	0
	306-2 Management of significant waste-related impacts	ENP	1
	306-3 Waste generated	ENP	1
	306-4 Waste diverted from disposal	ENP	1
	306-5 Waste directed to disposal	ENP	1
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	1
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	1
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	0
	401-3 Parental leave	SP	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	0
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	0
	403-2 Hazard identification, risk assessment, and incident investigation	SP	0
	403-3 Occupational health services	SP	0
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	0
	403-5 Worker training on occupational health and safety	SP	0
	403-6 Promotion of worker health	SP	0
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	0
	403-8 Workers covered by an occupational health and safety management system	SP	0
	403-9 Work-related injuries	SP	0
	403-10 Work-related ill health	SP	0
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	1
	405-2 Ratio of basic salary and remuneration of women to men	SP	1

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SP	0
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SP	0
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	SP	0
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	SP	0
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	SP	0
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	SP	0
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SP	0
	413-2 Operations with significant actual and potential negative impacts on local communities	SP	0
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	SP	1
	414-2 Negative social impacts in the supply chain and actions taken	SP	1
GRI 415: Public Policy 2016	415-1 Political contributions	SP	1
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	SP	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	SP	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	SP	0
	417-2 Incidents of non-compliance concerning product and service information and labeling	SP	1
	417-3 Incidents of non-compliance concerning marketing communications	SP	1
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SP	1

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (GS)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (ECP)	10	Real (0 to 1)	10
2.2	Environmental Performance (ENP)	10	Real (0 to 1)	10
2.3	Social Performance (SP)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
Total G-Index Score				100

$$GS = \frac{(\sum_i I_{MGS} * M_{MGS})}{MGS}$$

GS = score obtained for the general standard disclosure topics.
 I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance.

$GS = \frac{(30)}{30}$ $GS = 1$	M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 9)}{15}$ $P_{ECP} = 9/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 16)}{31}$ $P_{ENP} = 16/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 13)}{38}$ $P_{SP} = 13/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 1) + [(10 * 9/15) + (10 * 16/31) + (10 * 13/38)] + (30 * 1) + (25 * 1)$$

$$G^{Index} = 84,58$$

Appendix 1. 20 Calculation of Sustainability Performance Scoring Bank UOB 2024

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	1
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1
	2-25 Processes to remediate negative impacts	GS	1
	2-26 Mechanisms for seeking advice and raising concerns	GS	1
	2-27 Compliance with laws and regulations	GS	1
	2-28 Membership associations	GS	1
	2-29 Approach to stakeholder engagement	GS	1
	2-30 Collective bargaining agreements	GS	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	MA	1
	3-2 List of material topics	MA	1
	3-3 Management of material topics	MA	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ECP	1
	201-2 Financial implications and other risks and opportunities due to climate change	ECP	1
	201-3 Defined benefit plan obligations and other retirement plans	ECP	1

	201-4 Financial assistance received from government	<i>ECP</i>	1
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	0
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	1
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	0
	203-2 Significant indirect economic impacts	<i>ECP</i>	1
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	1
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	1
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	1
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	1
	207-2 Tax governance, control, and risk management	<i>ECP</i>	1
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	1
	207-4 Country-by-country reporting	<i>ECP</i>	1
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	0
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	1
	302-2 Energy consumption outside of the organization	<i>ENP</i>	0
	302-3 Energy intensity	<i>ENP</i>	1
	302-4 Reduction of energy consumption	<i>ENP</i>	1
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	0
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>ENP</i>	0
	303-2 Management of water discharge-related impacts	<i>ENP</i>	0
	303-3 Water withdrawal	<i>ENP</i>	0
	303-4 Water discharge	<i>ENP</i>	0
	303-5 Water consumption	<i>ENP</i>	1
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>ENP</i>	0
	304-2 Significant impacts of activities, products and services on biodiversity	<i>ENP</i>	0
	304-3 Habitats protected or restored	<i>ENP</i>	0
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>ENP</i>	0
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>ENP</i>	1
	305-2 Energy indirect (Scope 2) GHG emissions	<i>ENP</i>	1

	305-3 Other indirect (Scope 3) GHG emissions	ENP	1
	305-4 GHG emissions intensity	ENP	1
	305-5 Reduction of GHG emissions	ENP	1
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	0
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	0
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	1
	306-2 Management of significant waste-related impacts	ENP	1
	306-3 Waste generated	ENP	1
	306-4 Waste diverted from disposal	ENP	1
	306-5 Waste directed to disposal	ENP	1
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	0
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	0
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	1
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	0
	401-3 Parental leave	SP	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	0
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	1
	403-2 Hazard identification, risk assessment, and incident investigation	SP	1
	403-3 Occupational health services	SP	1
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	1
	403-5 Worker training on occupational health and safety	SP	1
	403-6 Promotion of worker health	SP	1
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	1
	403-8 Workers covered by an occupational health and safety management system	SP	1
	403-9 Work-related injuries	SP	1
	403-10 Work-related ill health	SP	0
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	1
	405-2 Ratio of basic salary and remuneration of women to men	SP	1

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SP	1
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SP	1
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	SP	0
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	SP	0
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	SP	0
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	SP	0
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SP	1
	413-2 Operations with significant actual and potential negative impacts on local communities	SP	0
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	SP	0
	414-2 Negative social impacts in the supply chain and actions taken	SP	0
GRI 415: Public Policy 2016	415-1 Political contributions	SP	1
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	SP	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	SP	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	SP	1
	417-2 Incidents of non-compliance concerning product and service information and labeling	SP	1
	417-3 Incidents of non-compliance concerning marketing communications	SP	1
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SP	1

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (GS)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (ECP)	10	Real (0 to 1)	10
2.2	Environmental Performance (ENP)	10	Real (0 to 1)	10
2.3	Social Performance (SP)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
Total G-Index Score				100

$$GS = \frac{(\sum I_{MGS} * M_{MGS})}{MGS}$$

$$GS = \frac{(30)}{30}$$

GS = score obtained for the general standard disclosure topics.
 I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance.

$GS = 1$	M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 14)}{15}$ $P_{ECP} = 14/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 14)}{31}$ $P_{ENP} = 14/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 25)}{38}$ $P_{SP} = 25/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 1) + [(10 * 14/15) + (10 * 14/31) + (10 * 25/38)] + (30 * 1) + 25 * 1$$

$$G^{Index} = 90,43$$

Appendix 1. 21 Calculation of Sustainability Performance Scoring Bank OCBC 2024

Table 3.1: Sustainability performance scoring

GRI STANDARD	DISCLOSURE FRAMEWORK	CATEGORY	PRACTICE
GRI 2: General Disclosures 2021	2-1 Organizational details	GS	1
	2-2 Entities included in the organization's sustainability reporting	GS	1
	2-3 Reporting period, frequency and contact point	GS	1
	2-4 Restatements of information	GS	1
	2-5 External assurance	GS	1
	2-6 Activities, value chain and other business relationships	GS	1
	2-7 Employees	GS	1
	2-8 Workers who are not employees	GS	1
	2-9 Governance structure and composition	GS	1
	2-10 Nomination and selection of the highest governance body	GS	1
	2-11 Chair of the highest governance body	GS	1
	2-12 Role of the highest governance body in overseeing the management of impacts	GS	1
	2-13 Delegation of responsibility for managing impacts	GS	1
	2-14 Role of the highest governance body in sustainability reporting	GS	1
	2-15 Conflicts of interest	GS	1
	2-16 Communication of critical concerns	GS	1
	2-17 Collective knowledge of the highest governance body	GS	1
	2-18 Evaluation of the performance of the highest governance body	GS	1
	2-19 Remuneration policies	GS	1
	2-20 Process to determine remuneration	GS	1
	2-21 Annual total compensation ratio	GS	1
	2-22 Statement on sustainable development strategy	GS	1
	2-23 Policy commitments	GS	1
	2-24 Embedding policy commitments	GS	1
	2-25 Processes to remediate negative impacts	GS	1
	2-26 Mechanisms for seeking advice and raising concerns	GS	1
	2-27 Compliance with laws and regulations	GS	1
	2-28 Membership associations	GS	1
	2-29 Approach to stakeholder engagement	GS	1
	2-30 Collective bargaining agreements	GS	1
GRI 3: Material Topics 2021	3-1 Process to determine material topics	MA	1
	3-2 List of material topics	MA	1
	3-3 Management of material topics	MA	1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ECP	0
	201-2 Financial implications and other risks and opportunities due to climate change	ECP	0
	201-3 Defined benefit plan obligations and other retirement plans	ECP	0

	201-4 Financial assistance received from government	<i>ECP</i>	0
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>SP</i>	0
	202-2 Proportion of senior management hired from the local community	<i>SP</i>	0
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>ECP</i>	0
	203-2 Significant indirect economic impacts	<i>ECP</i>	0
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<i>ECP</i>	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<i>ECP</i>	0
	205-2 Communication and training about anti-corruption policies and procedures	<i>ECP</i>	1
	205-3 Confirmed incidents of corruption and actions taken	<i>ECP</i>	1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>ECP</i>	0
GRI 207: Tax 2019	207-1 Approach to tax	<i>ECP</i>	0
	207-2 Tax governance, control, and risk management	<i>ECP</i>	0
	207-3 Stakeholder engagement and management of concerns related to tax	<i>ECP</i>	0
	207-4 Country-by-country reporting	<i>ECP</i>	0
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>ENP</i>	0
	301-2 Recycled input materials used	<i>ENP</i>	0
	301-3 Reclaimed products and their packaging materials	<i>ENP</i>	0
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>ENP</i>	1
	302-2 Energy consumption outside of the organization	<i>ENP</i>	0
	302-3 Energy intensity	<i>ENP</i>	1
	302-4 Reduction of energy consumption	<i>ENP</i>	0
	302-5 Reductions in energy requirements of products and services	<i>ENP</i>	0
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>ENP</i>	1
	303-2 Management of water discharge-related impacts	<i>ENP</i>	1
	303-3 Water withdrawal	<i>ENP</i>	1
	303-4 Water discharge	<i>ENP</i>	0
	303-5 Water consumption	<i>ENP</i>	0
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>ENP</i>	0
	304-2 Significant impacts of activities, products and services on biodiversity	<i>ENP</i>	0
	304-3 Habitats protected or restored	<i>ENP</i>	0
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>ENP</i>	0
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>ENP</i>	1
	305-2 Energy indirect (Scope 2) GHG emissions	<i>ENP</i>	1

	305-3 Other indirect (Scope 3) GHG emissions	ENP	1
	305-4 GHG emissions intensity	ENP	1
	305-5 Reduction of GHG emissions	ENP	0
	305-6 Emissions of ozone-depleting substances (ODS)	ENP	0
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENP	0
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ENP	0
	306-2 Management of significant waste-related impacts	ENP	0
	306-3 Waste generated	ENP	0
	306-4 Waste diverted from disposal	ENP	0
	306-5 Waste directed to disposal	ENP	0
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ENP	0
	308-2 Negative environmental impacts in the supply chain and actions taken	ENP	0
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SP	0
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SP	0
	401-3 Parental leave	SP	1

GRI STANDARD	DISCLOSURE	CATEGORY	PRACTICE
GRI 402: Labor and Management Relations 2016	402-1 Minimum notice periods regarding operational changes	SP	0
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SP	1
	403-2 Hazard identification, risk assessment, and incident investigation	SP	1
	403-3 Occupational health services	SP	1
	403-4 Worker participation, consultation, and communication on occupational health and safety	SP	1
	403-5 Worker training on occupational health and safety	SP	1
	403-6 Promotion of worker health	SP	1
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SP	1
	403-8 Workers covered by an occupational health and safety management system	SP	1
	403-9 Work-related injuries	SP	1
	403-10 Work-related ill health	SP	1
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SP	1
	404-2 Programs for upgrading employee skills and transition assistance programs	SP	1
	404-3 Percentage of employees receiving regular performance and career development reviews	SP	0
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SP	1
	405-2 Ratio of basic salary and remuneration of women to men	SP	0

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SP	0
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SP	0
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	SP	0
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	SP	0
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	SP	0
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	SP	0
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SP	0
	413-2 Operations with significant actual and potential negative impacts on local communities	SP	0
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	SP	0
	414-2 Negative social impacts in the supply chain and actions taken	SP	0
GRI 415: Public Policy 2016	415-1 Political contributions	SP	0
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	SP	0
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	SP	0
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	SP	0
	417-2 Incidents of non-compliance concerning product and service information and labeling	SP	0
	417-3 Incidents of non-compliance concerning marketing communications	SP	0
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SP	1

Source: GRI content index template 2021

No.	Factor	Weight	Type	Maximum points
1	General Standard Disclosure (GS)	15	Real (0 to 1)	15
2	Performance Indicators (PI)	30	Real (0 to 1)	30
2.1	Economic Performance (ECP)	10	Real (0 to 1)	10
2.2	Environmental Performance (ENP)	10	Real (0 to 1)	10
2.3	Social Performance (SP)	10	Real (0 to 1)	10
3	Management Approach	30	Binary (0 or 1)	30
4	External Assurance	25	Binary (0 or 1)	25
Total G-Index Score				100

$$GS = \frac{(\sum I_{MGS} * M_{MGS})}{MGS}$$

$$GS = \frac{(30)}{30}$$

GS = score obtained for the general standard disclosure topics.
 I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance.

$GS = 1$	M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MGS = maximum possible score with the general standard disclosure topics (GS total = 30).
$P_{ECP} = \frac{(\sum_j I_{ECP} * M_{ECP})}{MP_{ECP}}$ $P_{ECP} = \frac{(\sum_j 1 * 3)}{15}$ $P_{ECP} = 3/15$	P_{ECP} = Performance in the dimension ECP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ECP} = Maximum possible performance in the dimension ECP (ECP total = 15).
$P_{ENP} = \frac{(\sum_j I_{ENP} * M_{ENP})}{MP_{ENP}}$ $P_{ENP} = \frac{(\sum_j 1 * 9)}{31}$ $P_{ENP} = 9/31$	P_{ENP} = Performance in the dimension ENP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{ENP} = Maximum possible performance in the dimension ENP (ENP total = 31).
$P_{SP} = \frac{(\sum_j I_{SP} * M_{SP})}{MP_{SP}}$ $P_{SP} = \frac{(\sum_j 1 * 15)}{38}$ $P_{SP} = 15/38$	P_{SP} = Performance in the dimension SP. I_j = Importance of the indicator j is 1 if importance, 0 otherwise. Using GRI framework, all j is importance. M_j = Measurement of the content j is 1 if the indicator has been reported, 0 otherwise. MP_{SP} = Maximum possible performance in the dimension SP (SP total = 38).

$$G^{Index} = (15 * GS) + [(10 * ECP) + (10 * ENP) + (10 * SP)] + (30 * MA) + 25 * EA$$

$$G^{Index} = (15 * 1) + [(10 * 3/15) + (10 * 9/31) + (10 * 15/38)] + (30 * 1) + 25 * 1$$

$$G^{Index} = 78,85$$