Sustainability

Environmental & Social Disclosure QualityScore

Methodology & Research Process

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Version 1.0

PUBLIC DISCLOSURE ON THE METHODOLOGY, MODELS, AND KEY RATING ASSUMPTIONS USED IN ESG RATING ACTIVITIES

ISS STOXX

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This disclosure is published to meet the relevant requirements of the EU ESG Ratings Regulation (EU2024/3005) and related regulatory technical standards. The following index cross-references to the relevant information are made available within the E&S Disclosure QualityScore Methodology Document and on our website.

Within this disclosure, the Regulation (EU) 2024/3005 of the European Parliament and of the Council of 27 November 2024 on the transparency and integrity of Environmental, Social and Governance (ESG) rating activities is referred to as "**Regulation (EU) 2024/3005**".

Within this disclosure, the Commission Delegated Regulation (EU) of 21 04 2026 supplementing Regulation (EU) 2024/3005 of the European Parliament and of the Council with regard to regulatory technical standards specifying the elements of ESG rating products to be disclosed to the public and to users of ESG ratings, rated items and issuers of rated items is referred to as "**Delegated Regulation**".

REGULATION (EU) 2024/3005	DELEGATED REGULATION	REQUIRED INFORMATION	ISS GERMANY AG DISCLOSURE
Rating Product Disclosures			
ANNEX III.1.f	Article 3(1)	ESG rating providers shall disclose information on the ESG rating's clearly defined objective and marking whether the rating is assessing risks, impacts, or both, according to the double materiality principle, or any other dimensions, and in the case of double materiality the proportion of the risk and impact materiality. ESG rating providers shall disclose at the level of each ESG rating product: a) a description of the risks covered, where the ESG rating is assessing risks; b) a description of the impacts covered, where the ESG rating is assessing impacts; c) information on how the risk and impact materiality are taken into account according to the double materiality principle, where applicable; d) where the ESG rating is based on other materiality dimensions, a description of those dimensions.	Please refer to: • Overview
ANNEX III.1.g	Article 3(2)	ESG rating providers shall disclose the ESG rating's scope, namely, whether it covers an individual E, S, or G factor or whether it is an aggregated rating aggregating E, S and G factors, or whether it covers specific issues such as transition risks. ESG rating providers shall disclose at the level of each ESG rating product: a) a description of what is covered under the E, S or G factors and which factors are aggregated, where applicable; b) a description of the specific issues that the ESG rating covers.	Please refer to: • Overview • Framework
ANNEX III.1.h	N/A	ESG rating providers shall disclose in the case of an aggregated ESG rating, the weighting of the three overarching E, S and G categories of factors (for example 33 % for the E factor, 33 % for the S factor, 33 % for the G factor), and the explanation of the weighting method, including weight per individual E, S and G category.	• This requirement is not applicable to the E&S QualityScore as it is not an aggregated rating.

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<tr><td>ANNEX III.1.i</td><td>N/A</td><td>ESG rating providers shall disclose within the E, S or G factors, specification of the topics covered by the ESG rating, and whether they correspond to the topics from the sustainability reporting standards developed pursuant to Article 29b of Directive 2013/34/EU.</td><td>Please refer to:
• Structure</td></tr>
<tr><td>ANNEX III.1.j</td><td>N/A</td><td>ESG rating providers shall disclose information on whether the rating is expressed in absolute or relative value.</td><td>Please refer to:
• Scoring</td></tr>
<tr><td>ANNEX III.1.o</td><td>Article 3(3)</td><td rowspan="2">ESG rating providers shall disclose if an ESG rating of a rated item covers the E factor, information on whether that rating takes into account the targets and objectives of the Paris Agreement or any other relevant international agreements.
ESG rating providers shall disclose if an ESG rating of a rated item covers the S and G factors, information on whether that rating takes into account any relevant international agreements.
ESG rating providers shall at the level of each ESG rating product:
a) include an indication of whether the ESG rating takes into account the targets and objectives of the Paris Agreement and which other international agreements are considered, with reference to basic identifying information on these agreements together with an explanation of their relevance to the ESG rating;
b) specify whether the ESG rating is assessing alignment of commitments against the objectives of the agreements referred to in point (a).</td><td rowspan="2">Please refer to:
• Overview</td></tr>
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REGULATION (EU) 2024/3005	DELEGATED REGULATION	REQUIRED INFORMATION	ISS GERMANY AG DISCLOSURE
Basic Methodological Disclosures			
ANNEX III.1.a	Article 4(1)	ESG rating providers shall disclose an overview of the rating methodologies used and changes thereto, including whether analysis is backward-looking or forward-looking and the time horizon covered. ESG rating providers shall disclose: a) the title of the rating methodology used; b) a description of the types of rated items in relation to which the methodology referred to in point (a) applies; c) the time horizon over which the ESG rating is considered valid, where applicable d) a list and overview of the relevant supporting models and key rating assumptions, where applicable; information on measures and procedures to ensure the quality and reliability of data used; e) a description of the defined ranking system of rating categories used, with reference to: i. the meaning of each rating category for absolute and relative values and how the ranking system should be interpreted; ii. in the case of relative values, an explanation as to whether they are relative to a specific industry, geographical area, peer groups or other comparative references and their respective description. f) the dates of the most recent update of the methodology and a description of the changes introduced to the previous version.	Please refer to: Points a) and f) • Appendix B: Version Control, Methodology Updates Points b) to e) • b): Overview, Coverage • c): Framework • d) Data Verification, Quality Assurance • e) Scoring

REGULATION (EU) 2024/3005	DELEGATED REGULATION	REQUIRED INFORMATION	ISS GERMANY AG DISCLOSURE
ANNEX III.1.b	Article 4(2)	ESG rating providers shall disclose the industry classification used. ESG rating providers shall provide: a) the name of the issuing body of the industry classification used; b) the name and version of the industry classification used; c) any publicly available link to the official documentation of the industry classification system.	Please refer to: • Framework
ANNEX III.1.c	Article 4(3)	ESG rating providers shall disclose an overview of data sources, including whether data is sourced from sustainability statements required under Directive 2013/34/EU or from information disclosed under Regulation (EU) 2019/2088 and whether sources are public or non-public, and an overview of data processes, estimation of input data in case of unavailability and frequency of data updates. ESG rating providers shall include a description of the engagement process with rated items or issuers of rated items, including how the input from such engagement is taken into account.	Please refer to: • Overview of data sources and data processes, and frequency of data updates: Sources, Appendix A: Third-Party Data, Coverage Adjustments • Estimation: Use of Estimated Data • Engagement Process: Data Verification
ANNEX III.1.e	Article 4(4)	ESG rating providers shall disclose information on whether and how the rating methodologies are based on scientific evidence. ESG rating providers shall where applicable, describe the process for identifying relevant scientific evidence.	Please refer to: • Overview
ANNEX III.1.k	N/A	ESG rating providers shall disclose where applicable, reference to the use of artificial intelligence in the data collection or rating process including information about current limitations and risks of using artificial intelligence.	• This requirement is not applicable to the E&S Disclosure QualityScore.

REGULATION (EU) 2024/3005	DELEGATED REGULATION	REQUIRED INFORMATION	ISS GERMANY AG DISCLOSURE
Limitations in data sources, methodologies and information			
ANNEX III.1.m	Article 5	ESG rating providers shall disclose any limitation in data sources and methodologies used for the construction of ESG ratings. ESG rating providers shall disclose any limitation on the information available to ESG rating providers.	Please refer to: • Limitations • Limitations to Methodologies & Data
ANNEX III.1.q	Article 5	ESG rating providers shall explain any limitations in respect of the following: a) the availability or consistency of data used in the rating process; b) the completeness, timeliness and accuracy of information; c) the use of assumptions, proxy reference points and data estimation.	
Organisational Disclosures			
ANNEX III.1.d	Article 6(2)	ESG rating providers shall disclose the ownership structure of the ESG rating provider. ESG rating providers shall disclose: a) a chart illustrating their ownership links with any parent undertaking and subsidiaries. The chart shall indicate, where applicable, whether any of those entities perform any of the activities listed in Article 16 (1) or services referred to in Article 16(6) of Regulation (EU) 2024/3005.	Please refer to: • Ownership Structure

REGULATION (EU) 2024/3005	DELEGATED REGULATION	REQUIRED INFORMATION	ISS GERMANY AG DISCLOSURE
ANNEX III.1.l	Article 6(3)	ESG rating providers shall disclose general information on criteria used for establishing fees charged to clients, specifying the various elements taken into consideration, and general information on the business/payment model. ESG rating providers shall disclose the following: a) how the criteria they apply for establishing fees ensure that fees are fair, reasonable, transparent and non-discriminatory in accordance with Article 27 of Regulation (EU) 2024/3005; b) whether the ESG rating provider operates a subscription-paid model, an issuer-paid model, a combination of those models, or another model; c) a description of the relevant business model, and the proportion of total annual revenue derived from each model; d) where applicable, the impact of fees charged for services other than ESG rating activities on the determination of fees for ESG ratings, together with a description of those other services.	Please refer to: • Pricing Policy
ANNEX III.1.n	Article 6(1)	ESG rating providers shall disclose the main risks of conflicts of interest and the steps take to mitigate them. ESG rating providers shall indicate the areas of the ESG rating provider's activities, services or organisational structure from which the main risks of conflicts of interest may arise.	Please refer to: • Conflict of Interest Policy

Overview

Environmental and Social Disclosure QualityScore provides an opinion through the measurement of corporate disclosure practices and the degree of transparency provided to shareholders and other stakeholders. Thus, the Environmental and Social Disclosure QualityScore allows users to identify unaddressed sustainability-related risks. It uses a numeric, decile-based score that indicates a company's disclosure practices relative to their industry group.

The selection of factors is informed by developments in disclosure standards and frameworks, such as the Global Reporting Initiative (GRI), the IFRS Sustainability Disclosure Standards (IFRS S1 and S2) issued by the International Sustainability Standards Board (ISSB), the Sustainability Accounting Standards Board (SASB) standards now maintained by the ISSB, and the European Sustainability Reporting Standards (ESRS). Furthermore, the Environmental and Social Disclosure QualityScore is informed by other relevant international agreements such as UN Global Compact Principles (UNGC), UN Guiding Principles on Business and Human Rights, UN Declaration on the Rights of Indigenous Peoples, and Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises on Responsible Business Conduct, amongst others. The Environmental and Social Disclosure QualityScore takes into consideration the objectives of various frameworks such as the Paris Agreement, including multiple mandatory disclosure factors that reference the 1.5°C-aligned climate target, and assesses the alignment of commitments against their objectives. The rating methodology, as such, is not directly based on scientific evidence.

ISS STOXX QualityScore products are data-driven scoring and screening solutions designed to help institutional investors monitor the sustainability practices of their portfolio companies.

Framework

The Environmental and Social Disclosure QualityScore covers approx. 370 individual Environmental (E) and Social (S) factors. The basis for the Environmental and Social Disclosure QualityScore industry classification is the GICS framework, developed by MSCI in collaboration with S&P Dow Jones Indices. The latest available version based on 2023 revisions is used. Only factors relevant to a company's Global Industry Classification Standard (GICS) industry group are reviewed and scored – around 250 – under any industry group, reflecting good practice, established standards and recognized challenges. Some factors may be unscored and included for informational purposes only.

As mentioned above, the selection of factors is informed by developments in disclosure standards and frameworks, such as the GRI, the ESRS, the SASB standards and mandatory and voluntary disclosure standards such as the IFRS Sustainability Disclosure Standards (IFRS S2) issued by the International Sustainability Standards Board (ISSB).

An additional measure is company participation in multistakeholder initiatives. This provides a risk-management framework supported by stakeholders, gives access to shared learning on best practice from industry peers, and confirms the company's commitment to expected standards.

Annual reviews help to ensure the methodology remains in step with disclosure standards as they adapt to reflect developments in company practice and stakeholder expectations. The analysis considers both backward and forward-looking aspects, including disclosure regarding material environmental and social topics, as well as disclosure of targets where relevant. The assessments are valid from the publication date of the last profile update until a new comprehensive profile update is published, which is usually one reporting year.

Scoring

Environmental and Social Disclosure QualityScore applies the QualityScore engine and scoring approach and provides two top-level scores, one for each pillar (Environmental and Social). Additionally, each of the four categories within each pillar has a score.

The scores are decile scores, 1 – 10, which represent a relative measure based on the raw score calculations of the other companies in their specific industry group. A score in the 1st decile indicates relatively higher quality disclosure and transparency practices, and conversely, a score in the 10th decile indicates relatively lower quality.

Decile scores provide a measure of the depth and extent of disclosure relative to industry peers. This showcases the company's understanding of its environmental and social risks, along with its preparedness to face and mitigate them.

At the factor level, each answer option is assigned a raw score value, which indicates relative materiality of the factor as well as absolute disclosure quality regarding the topic. Factors which are more material for an industry, either in the S or the E categories, are assigned a higher score value. The aggregated score values per category can be considered a proxy for weight.

Sources

Environmental and Social Disclosure QualityScore focuses on a company's disclosure practices. Data is collected from company publications including mainstream filings, publicly available company policies and information on company websites. Data is collected from various company publications such as mainstream filings including sustainability statements required under Directive 2013/34/EU and Regulation (EU) 2019/2088, publicly available company policies and information on company websites.

Confirmation of company participation in, or formal endorsement of, authoritative multi-stakeholder initiatives is collected from websites or member lists made available by the relevant initiatives. Aside from issuer requests for update (see Data Verification below), company data is updated annually on a rolling basis, based roughly on the timing of their annual general meeting which is the typical time of filing annual reports and sustainability reports, issuing updates on company policies, and introducing other changes to corporate disclosures.

Use of Estimated Data

Environmental and Social Disclosure QualityScore does not incorporate estimated data or methodological assumptions as input is based purely on disclosed data.

Data Verification

Companies within the Environmental and Social Disclosure QualityScore coverage universe can review, verify and provide feedback on the data used to determine their scores via a complementary Data Verification tool accessed through ISS Corporate Solutions' Compass platform[1].

Submissions of corrected or updated data factors can be made online through the platform. Data verification remains open throughout the year. Blackout periods of one to two weeks are anticipated following the release of methodology updates.

Companies can request their free login to the Compass platform from support@iss-corporate.com. Multiple users within a company can be granted access on request.

Quality Assurance

The Environmental and Social Disclosure QualityScore quality assurance is built on rigorous data collection from company disclosures, systematic verification processes, and regular methodology updates to reflect evolving environmental and social disclosure practices.

A dedicated team oversees data integrity, methodology, and quality controls, ensuring that scores remain accurate, consistent, and actionable. As a result, the Environmental and Social Disclosure QualityScore provides credible, up-to-date environmental and social risk assessments that enable clients to make informed decisions with confidence.

The Environmental and Social Disclosure QualityScore methodology and scoring model are built into proprietary software utilized by the analysts and designed in a way to ensure objectivity, consistency, and comparability of assessments. All assessments undergo proofreading by experienced analysts before publication to ensure accurate assessments and mitigate input errors.
The scoring model is databased and undergoes regular rigorous testing and validation before methodology updates are published.

[1] Compass is a web-based platform hosted by ISS-Corporate, a wholly owned subsidiary of ISS. There is no obligation to purchase or use any of the products or services of ISS-Corporate in order to receive a courtesy copy of the published ISS STOXX Corporate Rating report. ISS-Corporate provides data, advisory, and software solutions to companies to help them design and manage their sustainability programs. ISS STOXX, which is separate from ISS-Corporate, will not give preferential treatment to, and is under no obligation to support, any company matter (whether or not that company has purchased products or services from ISS-Corporate). No statement from an employee of ISS-Corporate should be construed as a guarantee that ISS STOXX will provide favorable treatment relating to any particular ISS STOXX deliverable.

Limitations

The Environmental and Social Disclosure QualityScore's methodology and data may be subject to certain limitations. The below outlines such limitations as well as the action taken to address these:

Limitations in Availability or Consistency of Data Sources

- E&S QualityScore assesses companies' disclosure quality. If data is not disclosed no assessment is possible and the rated company will receive score deductions as a result.

Limitations in the Completeness, Timeliness and Accuracy of information

- E&S QualityScore considers the latest available data as reported by the rated company. Data is generally accepted and considered in the assessment as long as it meets methodological requirements.
  Limitations regarding completeness, timeliness and accuracy of information may include narrow scope of sustainability-related disclosures, delays in filing or publication of relevant disclosures, or misstatements of data.

- Such limitations are addressed and mitigated via a flexible research process that takes into consideration the publication date of companies' reporting, as well as via a Data Verification process that provides companies the opportunity to submit new, additional, or updated information.

Limitations in the use of Assumptions, Proxy Reference Points, and Data Estimation

- Only company reported data is considered in the assessment and no assumptions or estimations are made. No proxy reference points are considered.

Structure

The structure of Environmental and Social Disclosure QualityScore is set out below.

Coverage of topics/categories pursuant to Article 29b of Directive 2013/34/EU in E&S QualityScore is both broad and granular. Environmental and social factors cover relevant topics, including Climate change risks, strategy and resilience, Environmental policies and management of risks and opportunities, Resource use, Pollution and waste management, Natural resources, as well as Environmental Standards for Suppliers. The Social category covers topics such as Human rights, Indigenous rights, Labor, health and safety, as well as occupational health and safety disclosures, Workforce diversity and equality, Stakeholder engagement, and Social supplier standards. As the E&S QualityScore assessment is focused on environmental and social disclosures, governance topics are covered only to a limited extent, specifically as they pertain to the governance of environmental and social management systems.

Table 1. Environmental and Social Disclosure QualityScore Structure

PILLARS	CATEGORY	SUBCATEGORY	RELATED ESRS TOPICS
Environment	Management of Environmental Risks and Opportunities	Management Policies, Systems and Disclosure	ESRS G1 Business Conduct
	Carbon and Climate	Management Policies, Systems and Disclosure Energy and Fuel Efficiency GHG Emissions Technology and Opportunity	ESRS E1 Climate Change
	Natural Resources	Water Land, Forests and Biodiversity	ESRS E3 Water and Marine Resources ESRS E4 Biodiversity and Ecosystems
	Waste and Toxicity	Electronic Waste Emissions and Spills Hazardous and Non-hazardous Waste Packaging Material	ESRS E2 Pollution ESRS E5 Resource Use and Circular Economy
Social	Human Rights	Management Policies, Systems and Disclosure Consultation and Engagement Ethical Sourcing Supply Chain Standards	ESRS S3 Affected Communities ESRS S2 Workers in the Value Chain
	Labor, Health and Safety	Labor Relations and Management Occupational Health and Safety Workforce Diversity and Equality Supply Chain Standards Training and Development Compensation and Benefits	ESRS S1 Own Workforce ESRS S2 Workers in the Value Chain
	Stakeholders and Society	Management Policies, Systems and Disclosure Consultation and Engagement Business Ethics and Anti-corruption Sustainability Management and Oversight Motivation and Accountability Lobbying and Political Advocacy Medicine, Health, and Nutrition	ESRS G1 Business Conduct ESRS S3 Affected Communities
	Product Safety, Quality and Brand	Product Safety and Toxicity Data Security and Privacy Product Quality and Safety Ethical Marketing and Communication Animal Welfare	ESRS S4 Consumers and End-users

Coverage

The company universe covered under the Environmental and Social Disclosure QualityScore currently comprises approximately 8,500 publicly traded companies in the Americas, European and Australasia regions.

The indices covered by the universe are detailed in the tables below.

Table 2. Americas Coverage

QS REGION	COUNTRY	COVERAGE
Canada	Canada	S&P/TSX Composite Index
US - R3K	United States	FTSE Russell 3000 Index
US - S&P500	United States	S&P 500 Index

Table 3. Asia-Pacific Coverage

QS REGION	COUNTRY	COVERAGE
Australasia	Australia	S&P/ASX200 Index
Australasia	New Zealand	S&P/NZX15 Index
Australasia	Japan	Nikkei 225* JPX Nikkei 400 Topix 500*
Australasia	Hong Kong	Hang Seng
Australasia	South Korea	KRX 100

Table 4. EMEA Coverage

QS REGION	COUNTRY	COVERAGE
-	European (multiple)	STOXX 600 Index
Africa	South Africa	FTSE JSE-40/JSE-MidCap Indices
Anglo	Ireland	ISEQ 20 Index
Anglo	United Kingdom	FTSE All-Share (ex-investment trusts)
Germanic	Austria	ATX 20 Index
Germanic	Germany	DAX30/MDAX50/SDAX 50/TecDAX Indices
Germanic	Switzerland	SMI 20/SMIM 30 Indices
Nordic	Denmark	OMX Copenhagen 20 Index
Nordic	Finland	OMX Helsinki 25 Index

QS REGION	COUNTRY	COVERAGE
Nordic	Norway	OBX Index
Nordic	Sweden	OMX Stockholm 30 Index
Russia	Russia	RTS 50 Index
Southern Europe	Greece	FTSE ATHEX Large Cap Index 25
Southern Europe	Italy	FTSE-MIB / FTSE-Midcap Index
Southern Europe	Portugal	PSI 20 Index
Southern Europe	Spain	IBEX 35 Index
Western Europe	Belgium	BEL 20 Index
Western Europe	France	Widely held companies within the CAC All tradable
Western Europe	Luxembourg	LuxX Index
Western Europe	Netherlands	AEX25/AMX25 Index

Coverage Adjustments

The ISS STOXX QualityScore universe undergoes periodic coverage updates to reflect changes in the underlying index constituents. Most ex-US markets are updated annually in January to reflect year-end index rebalancing. Therefore, in most markets, adds and drops changes are held until beginning of the year, except for the US Russell 3000, which takes place in January and July after the semi-annual index reconstitution in December and June. The following markets have a more frequent rebalance schedule, however potential index drops are held until year-end (July for Russell 3000) to minimize volatility in the coverage universe.

Table 5. Quarterly Coverage Updates (* note that we generally cover widely held companies only)

QS REGION	COUNTRY	COVERAGE	REBALANCE FREQUENCY
Australasia	Australia	S&P/ ASX 200 Index	Quarterly Adds
Canada	Canada	S&P/TSX Composite	Quarterly Adds
W. Europe	France	Widely held companies within the CAC All-tradable	Quarterly Adds
Anglo	Ireland	ISEQ 20 Index	Quarterly Adds
Africa	South Africa	FTSE JSE-40/JSE-MidCap Indices	Quarterly Adds
Anglo	United Kingdom	FTSE All-Share Index (ex-investment trusts)	Quarterly Adds
USA	United States	S&P 500	Quarterly Adds
		Russell 3000 (ex. S&P 500)	IPO's added Quarterly

QS REGION	COUNTRY	COVERAGE	REBALANCE FREQUENCY
APAC	Japan	Nikkei 225* JPX Nikkei 400 Topix 500*	Semi-Annual Quarterly Quarterly
	Hong Kong	Hang Seng (100%)	Annual
	South Korea	KRX 100 (100%)	Annual

Coverage Adjustment Notes:

- ISS STOXX, at its discretion, will exclude companies from QualityScore coverage if they do not meet our requirements for data collection or disclosure. In most cases, private issuers are withheld from coverage, as are companies with no employees.
- ISS STOXX may retain a limited number of publicly traded companies that would have otherwise been dropped from coverage in order to minimize volatility in the QualityScore universe and meet the needs of its clients.
- Private and inactive companies are removed from the QualityScore universe upon determination that they are no longer publicly traded.

Summary of Updates

Methodology Updates

The Environmental & Social Disclosure QualityScore undergoes an annual methodology review that is overseen by ISS STOXX's Sustainability Methodology Review Board, which comprises experienced methodology and research leaders across jurisdictions. Reviews consider factors including regulatory developments, existing and emerging disclosure standards, changing stakeholder expectations, academic research, and scientific and technological developments. Relevant upcoming methodology changes are communicated to clients and issuers in advance of implementation. The annual methodology review also ensures continued close alignment with ISS STOXX benchmark voting policies.

The December 2025 release of the Environmental & Social Disclosure QualityScore is part of an annual review to maintain alignment with the evolving landscape of sustainability reporting and increasing disclosure expectations. To make sure the Environmental & Social Disclosure QualityScore remains aligned with relevant standards, the E&SQS dataset has been reoriented towards ESRS to better evaluate covered companies' disclosure preparedness and provide comparably reported data to subscribing investors. In December 2025, 34 new factors were introduced as part of the update to include greater coverage of relevant areas such as human rights, scope 3 GHG emissions, health and safety metrics, as well as business ethics. Conversely, 9 datapoints are being retired due to reduced saliency or data availability. For three factors, the industry applicability was reduced to better reflect materiality. Finally, the answer range of 13 factors was expanded to allow for more materiality-driven assessments.

Appendix

Appendix A: Third-Party Data

The majority of factors are collected from company disclosures and corporate websites. A small number, however, refer to corporate membership and participation in relevant and credible initiatives; these are sourced from the third-party websites listed below.

THIRD-PARTY ORGANIZATION	URL
CEO Water Mandate	https://ceowatermandate.org/about/endorsing-companies/
Extractive Industries Transparency Initiative	https://eiti.org/supporters/companies
Global Reporting Initiative	http://database.globalreporting.org/search/
Roundtable on Sustainable Palm Oil	http://www.rspo.org/members/status-of-complaints/
Science Based Targets initiative	http://sciencebasedtargets.org/companies-taking-action/
United Nations Global Compact	https://www.unglobalcompact.org/what-is-gc/participants
Voluntary Principles on Security and Human Rights	http://www.voluntaryprinciples.org/for-companies/
Women's Empowerment Principles	https://www.weps.org/companies
RE100	https://www.there100.org/re100-members
Global Reporting Initiative (GRI)	https://www.globalreporting.org/
CDP	https://www.cdp.net/

Appendix B: Version Control

Name of Methodology: Environmental & Social Disclosure QualityScore

VERSION	DATE	DETAILS
1.0	July 2026	Publication of the Environmental & Social Disclosure QualityScore Methodology and Research Process document Inclusion of the Public Disclosure on the Methodology, Models, and Key Rating Assumptions Used in ESG Rating Activities (as defined by the Regulation (EU) 2024/3005)

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ISS STOXX delivers world-class research, data, and technology solutions that empower capital market participants to pursue their visions with confidence. Our expertise spans indices, corporate governance, sustainability, cyber risk, and fund intelligence, giving clients the tools they need to uncover opportunities, manage risks, and navigate evolving regulations. We are made up of 4,000 professionals operating across 20 countries and serving approximately 5,000 clients, including many of the world's leading institutional investors. Our scale and reach give us deep market knowledge, while our innovative methodologies allow us to offer our clients tailored insights that drive impact and success.

ISS STOXX Sustainability enables investors to develop and integrate responsible investing policies and practices, engage on responsible investment issues, and monitor portfolio company practices through screening solutions. It also provides climate data, analytics, and advisory services to help financial market participants understand, measure, and act on climate-related risks across all asset classes. In addition, our Sustainability solutions cover corporate and country research and ratings enabling its clients to identify material social and environmental risks and opportunities. Sustainability solutions are provided by Institutional Shareholder Services Inc., an investment adviser registered under the U.S. Investment Advisers Act of 1940.