WHAT IS FUTUREPLUS?

Powered by data and guided by human expertise, FuturePlus is a future-focused sustainability management and reporting platform that gives companies and investors of all sizes the ability to understand, measure, manage, improve and report on their sustainability and social impact.

FuturePlus inspires organisations and investors to recognise that having a positive social and environmental impact rewards everyone. Through the provision of simple yet rigorous indicators and improvement plans, that are aligned to all internationally recognised standards, we help everyone who works with us to achieve success in a way that customers appreciate and that markets value.

We believe that when the incentives to improve and report both impact and ambition are clear, businesses will change in a way that benefits both the environment and society.

Our ESG (Environment, Social and Governance) model speaks to both consumer demand and investment market data requirements in a way that improves marketability and creates better returns.

From being able to meet consumer demand for more sustainable business outcomes, to reducing the cost of borrowing, and improving the value of your organisation, we believe FuturePlus is able to quantify the returns that can be achieved by being a more sustainable and responsible business.



HOW DOES IT WORK?

FuturePlus helps organisations do far more than just measure and report their sustainability standing. It helps them set ambitions for improvement, provides them with pathways to being more sustainable, support and advice on achieving their objectives, and access to guidance both online and through our team of expert advisors.

The FuturePlus measurement tool has approximately 200 indicators (questions) for micro and small businesses and slightly under 300 for medium-to-large organisations.

The intelligent question set expands and contracts according to an organisation's size and inresponse to the answers an organisation provides, allowing businesses of different sizes, geographies and sectors to be compared fairly.

Our indicators are researched and adapted from a variety of best practice sources and industry standards such as recognised ESG certification schemes and indexes, the United Nations Global Compact, Government and NGO frameworks, investor coalitions and initiatives, as well as the addition of our own impact-focused metrics. Each of our indicators is mapped against the <u>United Nations Sustainable Development Goals</u> a universally recognised collection of seventeen interlinked objectives designed to serve as a shared blueprint for peace and prosperity for people and the planet, now and into the future.

In order to keep FuturePlus members up to date as progress is made in technology, sustainability research and risk analysis, our 'living' question set is periodically updated with new and amended indicators to reflect the most current and critical areas of sustainability innovation and development.



The indicators are grouped into five themes:



These themes are then split further across the sub-categories of Governance, Leadership, Workforce, Supply Chain, Ecosystem, Carbon Footprint, Manufacturing and Industry and Global Globals.

The sub-categories allow for a weighted hierarchy of the indicators, producing a comprehensive overview of an organisation's social, environmental and ethical policies and procedures across its governance structures, workforce, value chain and ecosystems.

The assessment looks at all aspects of sustainable business practices and often requires engagement from different individuals within an organisation. Verification involves providing responses and evidence for all questions within the assessment. However, FuturePlus does not provide certification based on a pass/fail model. We are proud to work with any organisation demonstrating the intent to improve the sustainability of its business practices,

and all organisations are asked to revisit and reconfirm their declared positive actions on an annual basis.

FuturePlus does more than just measure action and ambition however. It also provides organisations with improvement roadmaps and guides on policy and practice, automatically generated reports and plans, and access to our resource hub, that offers guidance and access to sustainability solutions.

FuturePlus Advisors provide ongoing support to organisations to ensure that they have the knowledge and resources necessary to meet their stated ambitions and make ongoing improvements.

This support can take many forms, such as one-to-one conversations, conducting research, as well as access to online tools, tips and guides.

ACTUAL AND AMBITION SCORES

In addition to assessing the current sustainability status and score of an organisation (we call this the 'Actual score'), the platform allows organisations and investors to set ambitions for the sustainability objectives they are yet to achieve, providing them with an additional ambition rating (we call this the 'Ambition score').

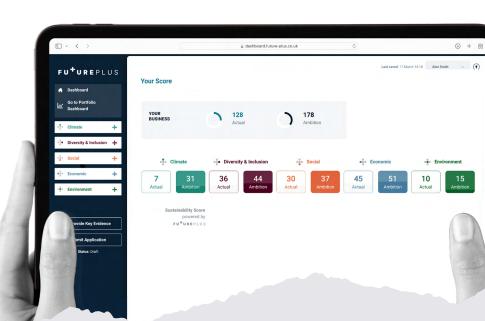
The Ambition score gives users the opportunity to commit to actions across the five themes in defined timeframes (between 3 months and 3 years), incentivising reductions in any negative footprint and increasing positive social and environmental impact.

As the FuturePlus measurement process requires direct engagement with organisations rather than 'scraping' data from external sources, the scores are dynamic and can be updated by an organisation, evidence is validated by our systems and experts, on a continuous basis, allowing them to showcase any positive changes they make.

Our dynamic scoring algorithm also allows for scores to be reduced should ambitions and requirements not be met.

The Ambition score provides the basis for a Sustainability Roadmap that can integrate with leading project management software, serving as a user-friendly action plan for future-focused ambitions.

THE SCORE BLOCK EXPLAINED



The FuturePlus Actual score represents the positive impact of an organisation at the fixed time it completes or updates its assessment. It is a measurement of current achievements across the five key themes of Environment, Climate, Diversity and Inclusion, Economic, and Social impact.

A robust scoring methodology is implemented to comprehensively evaluate an organisation's performance across the themes, with the significance of each indicator captured by a weighted score, reflecting its influence either internally within the organisation or externally in the broader context. This approach acknowledges the varying degrees of impact that individual indicators have.

Our algorithm scores the response to each indicator with a positive, negative, or neutral score dependent on the theme, subcategory and relevant impact. This allows for a more nuanced representation of how an indicator aligns with ESG goals and recognises progress, setbacks and neutrality as important.

By integrating such a comprehensive scoring methodology, FuturePlus underscores its commitment to a thorough evaluation of ESG factors, facilitating a holistic understanding of an organisation's performance across sustainability themes.

The Ambition score quantifies the goals an organisation pledges to meet across the five themes and additional subcategories over a 3-year period by adding additional weighted scoring for each ambition set by an organisation to the total Actual score. We provide organisations with two scores because we believe it is vital for current impact to be shown alongside future ambition, and for progress to be transparently tracked via the scoring system over time.

Both Actual and Ambition scores are out of a total of 500. The scores are broken down across the five themes to provide organisations and investors with a transparent understanding of both impact and ambition in each area. Each individual theme is scored out of a total of 100.

A STAMP OF INTENT

The FuturePlus IMPACT CERTIFIED badge is awarded to any organisation with a verified FuturePlus score and Sustainability Roadmap.



Certification indicates that any current positive sustainability actions and achievements have been third-party verified and that the organisation is working towards improvements across the five themes of Climate, Diversity and Inclusion, Environment, Social and Economic impact.

To qualify for the badge, an organisation must:

- → Have an active FuturePlus membership.
- Have sustainability ambitions in place.
- ♣ Submit a signed letter from their CEO or equivalent committing to implement incrementally more sustainable business practices and demonstrating an intent to ensure consideration of the social and environmental impact of its operations

Portfolio Management

FuturePlus is designed to provide investors and portfolio managers with a clear, quantifiable and comparable ESG score for all of its investee companies and portfolios.

As part of our service, we provide a Portfolio Manager Dashboard for finance professionals, supply chain managers, company portfolio managers and procurement teams, allowing companies to be grouped together into funds, portfolios, or supply chains.

The aggregated scores of each portfolio can be transparently understood and tracked, demonstrating in verifiable terms the ESG rating of each investment, fund or supply chain.

Our methodology involves working with organisations to gain a baseline understanding of the positive environmental and social impact they are already achieving and to identify how, through the incremental adaptation of their existing business practices, they can make a substantial positive difference, both to the planet and to the communities they operate in, source from, or sell to.