



## 10 questions

For remuneration committees (RCs) and boards

- 1** Should your company link ESG factors to executive remuneration?
- 2** What are the specific ESG factors you should consider?
- 3** What are the specific ESG metrics that should be defined for each factor?
- 4** Should you use quantitative or qualitative metrics?
- 5** Should your ESG metrics stand alone, or be part of an ESG or overall scorecard?
- 6** Should ESG performance directly determine remuneration, modify payouts otherwise earned, or be a precondition for payouts?
- 7** How should ESG metrics be weighted?
- 8** Should ESG metrics be incorporated into short-term incentives, long-term incentives, or both?
- 9** Should ESG performance be measured against pre-set internal targets or external benchmarks?
- 10** How can the RC balance objectivity and judgment when evaluating ESG performance in determining executive remuneration?