

### **Frequently Asked Questions**

### FAQ - GENERAL QUESTIONS

### What is the Green Masters Program<sup>®</sup>?

The Green Masters Program<sup>®</sup> is a tool to define, prioritize, measure, and manage your performance in sustainability topics that are meaningful to you and your stakeholders. The virtual platform was purpose-built for organizations looking for a scalable standard for improving their performance in environmental, social, and governance (ESG) impact areas. The Green Masters Program<sup>®</sup> allows participants to scope their disclosure based on their unique business needs and stakeholder concerns.

### What is the cost of the Program?

The Green Masters Program<sup>®</sup> is a free benefit to WSBC business members. The cost of participation in the program for non-WSBC members is reflected below. Annual fees are based on the size of your company.

Green Masters Program <sup>®</sup> Participation Investment Based on Employee Count	Annual Fee
1-25 Employees (2 GMP user IDs)	\$300
26-150 Employees (3 GMP user IDs)	\$650
151 - 500 Employees ( 5 GMP user IDs)	\$1,000
501 - 10,000 Employees (6 GMP user IDs)	\$1,500
10,000 + Employees (8 GMP user IDs)	\$3,000

## How is the Green Masters Program<sup>®</sup> different from other sustainability frameworks and disclosures?

The Green Masters Program<sup>®</sup> is an ESG disclosure tool and recognition program that helps users prioritize and manage sustainability performance across a range of environmental, social, workforce, and governance topics. The program was specifically designed to align with widely used disclosure frameworks and certification programs; in fact, the program is designed to act as an onramp to success in widely used sustainability disclosure and certification standards. While some disclosure frameworks offer an "all or nothing" approach, the Green Masters Program is scalable, allowing participants to select and prioritize topics that are important to their business and stakeholders. The tool then offers companies a step-by-step roadmap for building integrated management systems for those topics, with an array of best practices to facilitate performance improvement.

### What company-specific information is shared if I participate in the Green Masters Program?

No identifiable information submitted as part of the Green Masters Program<sup>®</sup> assessment will be shared with anyone outside of your organization and WSBC program administrators, unless approved beforehand. The only information that is shared publicly is related to a participating company's achievements, including status (Adapting/Advancing/Maturing/Green Master) and, if applicable, recognition of relative performance (e.g., Top Performer in a specific category). Participating companies may opt out of recognition and associated public sharing during program registration.

### Can I participate in the Program if I opt out of recognition or choose not to submit the assessment?

Yes, companies are welcome to use the Green Masters Program<sup>®</sup> as a tool to measure and manage their sustainability program, with no obligation to submit the assessment for recognition. If after using the platform you decide to pursue recognition, you may then choose to submit your assessment. If you opted out of recognition during registration, simply contact program administrators to opt in. To be considered for recognition, assessments must be submitted within the annual assessment window.

### FAQ - ELIGIBILITY

### Who can participate?

Any company, of any size, in any sector qualifies to participate in the Green Masters Program<sup>®</sup>.

### Is the program available in languages other than English?

At this time, the assessment and supporting resources are only available in the English language.

### Is the Program facility-specific, or can it apply to all facilities of a

#### company?

Companies may select the scope of their disclosure. You may respond to the questionnaire for actions taken:

- throughout your business operations (company-wide) "Corporate"
- at multiple facilities or
- at a specific facility

If responding company-wide or for multiple facilities, **only actions that are implemented across all included facilities may be claimed**. If a "Corporate" scope of coverage is selected, the assessment should reflect actions taken across the entire organization. As an alternative, an organization may use the tool for individual locations separately. You must disclose your selected scope of coverage in the Business Profile section of the platform.

# If I am responding to the assessment for multiple facilities across my organization, may I take credit for actions taken at some facilities but not all?

If using the tool for multiple facilities, **only actions that are implemented across all included facilities may be claimed.** As an alternative, an organization may use the tool for individual locations separately. To do so, you will need to register each facility independently.

### FAQ - MATERIALITY

### Why start with materiality?

The materiality assessment process helps an organization determine the relative importance of an issue based on stakeholder and company interests. The Green Masters<sup>®</sup> platform offers a tool for documenting the results of an organization's materiality assessment, allowing an organization to prioritize and respond to topics that are meaningful to their business.

### How many topics should be included in my assessment?

To be considered for recognition in the Green Masters Program<sup>®</sup>, the minimum number of business priorities that need to be included in your disclosure are as follows:

- Adapting: 3 topics
- Advancing: 5 topics
- Maturing:
  - Commercial Participants: 5 topics
  - Industrial Participants: 7 topics
- Green Master:
  - Commercial Participants: 7 topics
  - Industrial Participants: 10 topics

#### Do the results of the materiality assessment impact my score?

The materiality worksheet portion of the assessment does not impact your score in any way. The process is included to facilitate prioritization of sustainability topics included in the assessment.

### Do I have to complete a materiality assessment in order to participate in the Green Masters Program<sup>®</sup>?

The Green Masters Program<sup>®</sup> platform requires participants to complete a materiality worksheet before accessing the questionnaire. The worksheet takes a double materiality approach, considering both the impacts to the company as well as stakeholder concerns related to each issue. It is up to the participating organization to determine the appropriate method for their organization to assess these considerations and to conduct the process accordingly.

### Can materiality results from the Green Masters Program<sup>®</sup> be used for legal disclosure purposes?

The Green Masters Program<sup>®</sup> platform provides a company-specific materiality matrix that may be used in an organization's public disclosure. However, use of the tool does not replace the process of conducting a formal materiality assessment. The Green Masters Program<sup>®</sup> allows for multiple approaches to the materiality assessment process; it is up to the participating organization to determine the appropriate method for their organization and to conduct the process accordingly.

### FAQ - SCORING

### How does scoring work?

The program scoring is based on three parts:

- 1. Integration of material sustainability topics into business management systems and operational practices.
- 2. Implementation of best practices in material sustainability topics.
- 3. Measurable improvement in key ESG performance indicators.

### How are points earned?

Points are earned for each implemented action related to the development of management systems and best practices and performance improvement in selected material topics.

- 1. Points are allocated approximately 40% for systems development, 30% for implementation of best practices, and 30% for performance improvements.
- 2. Points are determined for each action based on the perceived effort required and potential impact. The effort required and potential impact of each action is scored on a scale of 1 (low) to 3 (high). The impact score is multiplied by the effort score to determine the points assigned to each action.
- 3. Points available for performance improvement are determined based on the weighting system described above and allocated to each question based on the relative impact of improvement.

### Can I get points for actions implemented in prior years?

Responses should reflect the **current state** of the organization during the reporting year, including any systems and best practices that were implemented in prior years, if those actions are still in use and impacting the organization's current state relative to the established baseline during the reporting year.

### FAQ - RECOGNITION:

### What do the different Green Masters Program® status levels mean?

Status is determined based on the aggregate percentage of total points earned compared to the total points available for selected priority topics. Four status levels are available. The following table provides status-level descriptions and points required.

Status	% Points Earned	# Topics Required
Adapting	< 25% of aggregate possible points	3
Advancing	25 – 50% of aggregate possible points	5
Maturing	50 – 75% of aggregate possible points	5 or 7*
Green Master	>75% of aggregate possible points	7 or 10*

\*The number of required topics depends on the type of operation, based on NAICS code. Heavier impact operations such as industrial or utility operations are expected to have more material considerations than lighter impact operations such as commercial and service organizations.

### What does the Green Masters Program® Certification Mark mean?

The Green Masters Program<sup>®</sup> Registration Mark illustrates that a participating organization has identified and is effectively managing its material sustainability issues and that its performance related to those issues is consistent with generally accepted sustainability practices and standards. Green Masters<sup>®</sup> status signifies that a participant has:

- 1. Completed a materiality assessment that considers internal and external stakeholder interests.
- 2. Identified, prioritized, and incorporated material aspects of sustainability into their strategy, business management practices, and operations.
- 3. Established appropriate baseline data and key performance indicators for each identified material issue.
- 4. Implemented best practices and is improving performance over time for each identified material issue.

### Does participation in the Green Masters Program<sup>®</sup> provide a 3<sup>rd</sup> party sustainability credential?

The Green Masters Program<sup>®</sup> logo is a registered certification mark. The U.S. Patent and Trademark Office defines a certification mark as "a name, logo, or picture used to demonstrate a particular product or service complies with a certain set of standards." The Wisconsin Sustainable Business Council has established participation in the Green Masters Program as the requirement to use the Green Masters Program<sup>®</sup> certification mark. Therefore, any company that participates in the program is encouraged to use the logo on their website and promotional materials. However, before making public claims about a company's status achievement within the program, the company must be formally recognized at that status level, which happens annually at the WSBC conference.

### FAQ - RETURNING PROGRAM PARTICIPANTS

### Will I still be a "Green Master" in the new program?

The Green Masters Program originated as an action manager for sustainability, emphasizing the implementation of specific actions related to identified sustainability topics. The version of the Green Masters Program<sup>®</sup> released in 2023 emphasizes systemic integration of sustainability into business processes and the implementation of best practices to drive improved outcomes. While it is likely that many Green Master companies will retain their status, these changes may impact the outcome for some users.

### Can I still benchmark with other companies?

WSBC has expanded its program recognition to incorporate benchmarking relative to peer performance. Real-time benchmarking capabilities may be a future feature of the platform.

## Will prior years' scores be carried into the new platform for benchmarking purposes?

Benchmarking will start fresh with your first year using the new platform. After your first year of participation in the online platform, answers and associated scoring will be retained within the platform and benchmarking will be assessed from that point.

### How do I export my Green Masters Program® response?

The Green Masters Program<sup>®</sup> platform does not currently offer exporting capabilities. However, program participants do retain year-round access to the platform, and responses are retained. Companies may document their annual assessment submission by using the "print screen" feature in their web browser. Simply open each topic-specific questionnaire on the "Priority Management" page of the platform by clicking the drop-down carrot at the upper right corner of the title line; once all questionnaires are opened, print the screen as a pdf.