



Beyond compliance: a guide to high-quality sustainability reporting



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The Swiss Sustainability Reporting Excellence Awards

PwC Switzerland and the Institute for Law and Economics at the University of St. Gallen (ILE-HSG) launched the Swiss Sustainability Reporting Excellence Awards in October 2024 to evaluate the sustainability disclosures of publicly listed companies and large private companies with revenues exceeding CHF 1 billion. Based on a methodology developed by ILE-HSG, the evaluation focuses on quality, transparency, and comprehensiveness. The awards, which cover a wide range of industries, including financial services, pharma and health care, technology, and industrial manufacturing, recognise companies that demonstrate outstanding quality in their sustainability reporting and set reporting standards in Switzerland. The assessment methodology, which reflects the latest research, also highlights different levels of reporting maturity, identifying both excellence and areas for improvement.

The Swiss Sustainability Reporting Excellence Awards assess companies based on their non-financial disclosures rather than their actual sustainability performance. While sustainability and sustainability reporting are distinct, they are closely linked. The ultimate goal is to foster more sustainable business practices. Sustainability reporting serves as a powerful tool to advance this aim. By transparently disclosing their sustainability performance, companies enable stakeholders – such as investors, consumers, and employees – to gain a comprehensive understanding of their practices and make more informed decisions. This transparency, in turn, encourages companies to improve their sustainability efforts. The Swiss Sustainability Reporting Excellence Awards aim to enhance the quality of reporting and thereby drive meaningful progress towards sustainability.

Introduction

In recent years, sustainability and ESG (environmental, social, governance) criteria have evolved from peripheral concerns to central topics in society, politics, business, and among investors. The importance of non-financial reporting has grown due to stringent regulatory requirements and its role in communicating the strategies through which companies create lasting value for stakeholders and society. It is widely understood that sustainability reporting is more than just another disclosure tool – it is a catalyst for transformative change.

As sustainability reporting becomes an integral part of corporate governance, companies across all industries are facing increasing regulatory pressure and rising expectations from investors and other stakeholders. While the reporting landscape is becoming more formalised, best practices for clear and consistent application of the new standards are still emerging. The Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) require many companies to publish sustainability reports starting from the financial year 2024 or 2025¹ – and to answer critical questions:

- Do our sustainability disclosures meet the required standards?
- Are we reporting the right data, or are we at risk of disclosing too much or too little?
- How does our reporting compare with that of our industry peers?
- Beyond disclosing the right information, what else should we consider?

Addressing these issues goes beyond mere compliance. Thoughtful, well-structured sustainability reporting can help communicate corporate strategy, demonstrate accountability, and build trust. Companies that view sustainability reporting as a strategic tool, rather than a regulatory obligation, can gain a competitive advantage.

Recognising the critical role of sustainability in corporate responsibility and business success, PwC Switzerland and the University of St. Gallen's Institute for Law and Economics (ILE-HSG) have launched the Swiss Sustainability Reporting Excellence Awards. These annual awards honour companies that demonstrate excellence in sustainability reporting. This whitepaper outlines the award methodology and assessment criteria, which are designed not only to evaluate existing reports, but also to provide valuable insights and inspiration for improving current and future reporting. By combining objective metrics with expert judgement, the methodology ensures a balanced and comprehensive assessment of companies' non-financial disclosures.

In addition, the whitepaper offers in-depth insights into the evaluation process, key findings from the 2024 assessment, and potential future developments. It also provides practical takeaways and tips to help companies improve their sustainability reporting. Effective reporting strengthens relationships with key stakeholders and supports long-term value creation.

We wish you a good and informative read.

¹ The European Commission's Omnibus proposal, published in February 2025, may ease reporting requirements for certain companies. Yet, these questions remain relevant despite potential regulatory changes due to the growing pressure to manage ESG-related impacts, risks and opportunities.

1. Sample and methodology

Sample

Our sample includes all entities listed on the SIX and private companies headquartered in Switzerland with revenues of at least CHF 1 billion. To be considered, companies must disclose non-financial information in either a standalone sustainability report, in sections of their annual report, or in an integrated report.

The 2024 edition of the Swiss Sustainability Reporting Excellence Awards includes a total of 245 companies, of which 182 (74.3%) are listed companies and 63 (25.7%) are private companies. Most companies (193 or 78.8%) disclose ESG information in a standalone sustainability report, while 45 (18.4%) include it in their annual report, and 7 (2.9%) publish an integrated report.

The sample covers a wide range of sectors, including financial services, industrial manufacturing, retail and consumer goods, pharma and healthcare, technology, basic materials, real estate, utilities, energy, as well as government and public services. This broad representation ensures a comprehensive evaluation of sustainability reporting across industries.

How do companies publish sustainability information?

Standalone sustainability report: A standalone sustainability report is a comprehensive document that focuses solely on an organisation's environmental, social, and governance (ESG) performance. It is published separately from the annual report and provides detailed information on the company's sustainability initiatives, goals, and performance indicators.

Sustainability section of the annual report: Some companies choose to include a dedicated sustainability section in their annual report. This section highlights the organisation's sustainability efforts, achievements, and future goals, while integrating them into the broader financial and operational performance presented in the annual report.

Integrated report: An integrated report combines financial and non-financial information, including sustainability performance, into a single comprehensive document. Integrated reporting aims to provide stakeholders with a holistic view of the organisation's value creation process, considering both financial and ESG factors in a cohesive and interconnected manner.

Figure 1: Sample 2024 (Source: ILE-HSG, PwC)

		No.	Share
This year's sample comprises			
- all public interest entities listed on SIX and, in addition, - firms headquartered in Switzerland with a minimum revenue of CHF 1 bn that either disclose ESG information in a(n)			
Sustainability report	Annual report	Integrated report	
Type of report	No.	Share	
Sustainability report	193	78.8%	
Annual report	45	18.4%	
Integrated report	7	2.9%	
Total	245	100.0%	
Sample by listing	Public	182	74.3%
	Private	63	25.7%
Sample by revenue	< CHF 1 bn	114	46.5%
	>=1 and < CHF 10 bn	95	38.8%
	>= CHF 10 bn	36	14.7%
Sample by economic sector	Financial services	55	22.4%
	Industrial manufacturing	51	20.8%
	Retail and consumer goods	45	18.4%
	Pharma and health care	33	13.5%
	Technology	20	8.2%
	Basic materials	15	6.1%
	Real estate	14	5.7%
	Utilities	6	2.4%
	Energy	4	1.6%
	Government and public services	2	0.8%



Methodology

Our evaluation combines four objective and nine subjective criteria to assess sustainability reports. The readability score (complexity score) measures and rewards clear and accessible language. Disclosure screening assesses the transparency of non-financial data, while topic weighting ensures that companies emphasise environmental, social, and governance issues relevant to their industry. Tonality is evaluated to determine whether reports present a balanced view without being overly positive.

In addition to these objective metrics, independent HSG-experts assess credibility based on adherence to standards, stakeholder engagement, and external audits. We also look at design and accessibility, considering ease of access, interactive features, navigation tools, and visual clarity. This holistic approach ensures a fair and comprehensive appraisal of sustainability reporting.

Figure 2: Overview of assessment criteria (Source: ILE-HSG, PwC)

Overall assessment					
Objective criteria				Subjective criteria	
Readability	Disclosure screening	Topic weighting	Tonality	Overall impression and credibility	Design and accessibility
					

2. Objective criteria



We assess the objective criteria using established, technology-based textual data evaluation methods commonly applied by researchers and professionals. This ensures a consistent and comparable assessment, minimising subjectivity, and leaving little or no room for discretion.



2.1 Readability (complexity)

Unlike financial statements, sustainability reports are intended for a wide range of stakeholders, including customers, employees, and members of the community. To ensure accessibility, the language should be clear and easy to understand. Overuse of technical terms can make reports difficult to comprehend and limit access to important information for some stakeholders. We therefore assess whether reports use straightforward and inclusive language.

Deep dive – calculation breakdown

Researchers often measure the readability of a text using the FOG index, which indicates how much specialist knowledge and mastery of technical vocabulary is required to understand it.² The index is based on a dictionary of complex words and is typically interpreted as follows: 0–10 = easy to understand; 10–20 = suitable for high school (Matura) or university level (first degree); >20 = requires expert knowledge. In our methodology, the highest FOG index corresponds to a score of 0%, while the lowest corresponds to a score of 100%. Scores in between are calculated by linear interpolation.

Best practice example

“We are committed to treating all people fairly and protecting their basic human rights.”

This sentence has a FOG score of 5.6, showing easy readability.

Average language example

“We implement science-based targets to reduce Scope 1, 2, and 3 emissions, ensuring regulatory compliance while aligning with evolving sustainability frameworks and broader stakeholder expectations.”

This sentence has a FOG score of 21.17, reflecting a moderate accessibility of language.

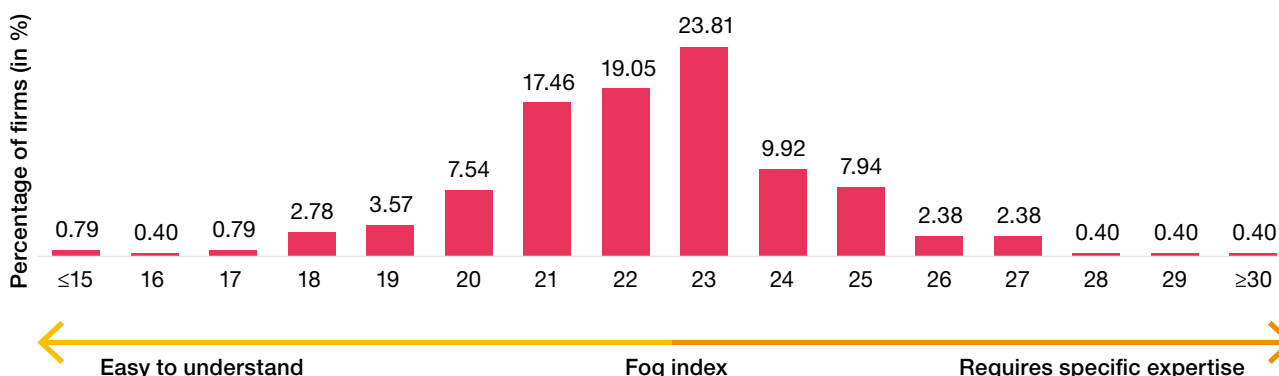
Example of what to avoid

“The synergistic confluence of cross-functional stakeholder engagement strategies, in conjunction with the iterative implementation of triple-bottom-line sustainability frameworks, underscores the imperative for proactive alignment with emergent ESG imperatives to catalyse transformative impact within the organisational ecosystem.”

This sentence has a FOG score of 35.09, indicating high complexity.

The exact calculations can be found in the appendix.

Figure 3: Distribution of the FOG index (Source: ILE-HSG, PwC)



The evaluated reports have an average FOG index of 22.28, which means that stakeholders need specialist knowledge to understand the typical sustainability report.

² The fundamentals of the FOG index go back to Gunning, The Technique of Clear Writing, McGraw-Hill, New York, 1952. It was later applied in technology based natural language processing techniques. Cf. e.g., Loughran & McDonald, Measuring Readability in Financial Disclosures, Journal of Finance, 2014.



2.2 Disclosure screening

Some companies report non-financial information based on the Global Reporting Initiative (GRI) standards and include a GRI Content Index that lists general, economic, environmental, and social disclosures in their sustainability report. Following established research, we calculate a score to measure the scope of non-financial disclosure³ and compare it with industry peers.



2.3 Topic weighting

A company should focus its sustainability reporting on topics that are truly relevant to its business model (material sustainability topics). Reporting extensively on less relevant areas for self-promotional reasons does not serve the true purpose of sustainability reporting.

To assess this, we use natural language processing⁴ to check whether the balance of environmental, social, and governance topics is in line with industry standards. For example, banks should emphasise governance, while manufacturers should maintain a more balanced distribution across all three ESG pillars.

³ Sampong, F., Song, N., Boahene, K. O., & Wadie, K. A. (2018). Disclosure of CSR Performance and Firm Value: New Evidence from South Africa on the Basis of the GRI Guidelines for Sustainability Disclosure. *Sustainability*, 10(12), 4518. <https://doi.org/10.3390/su10124518>

⁴ Baier, Berninger & Kiesel, Environmental, social and governance reporting in annual reports: A textual analysis, *Financial Markets, Institutions & Instruments*, 2020.





2.4 Tonality

An informative report presents both the positive and negative aspects of a company's sustainability strategy, providing a true and fair view. It should avoid excessive polarisation, as honest reporting is essential to the purpose of sustainability reporting. However, ESG trends impact industries differently, leading some to report more positive or negative aspects than others. Therefore, we analyse whether a company's reporting tone is significantly more positive or negative compared to its industry peers.

Deep dive – calculation breakdown

To assess the tonality of a sustainability report, we use the Loughran & McDonald sentiment lexicon⁵ combined with the NLTK⁶ analysis package.

This approach is well suited for detecting sentiment on a scale from -1 to 1 (whereas -1 implies a negative and +1 indicates a positive sentiment). The package converts sentences into equations, assigning positive or negative values to specific expressions. Sentiment tone modifiers such as "very" or "worse" increase sentiment strength, while negations such as "not" reverse the meaning of a sentence. The sentiment score is calculated by adding up these values and adjusting for document length.

To measure deviation, we subtract the industry average from each tonality score. The highest deviation score corresponds to 0%, while the lowest corresponds to 100%, with scores in between calculated using linear interpolation.

Example of a positive tonality

"Our strong commitment to achieving net-zero emissions by 2030 has made very remarkable progress this year, significantly reducing our carbon footprint by an impressive 25%."

This sentence has a sentiment score of +0.452, reflecting a strong positive language.

Example of a negative tonality

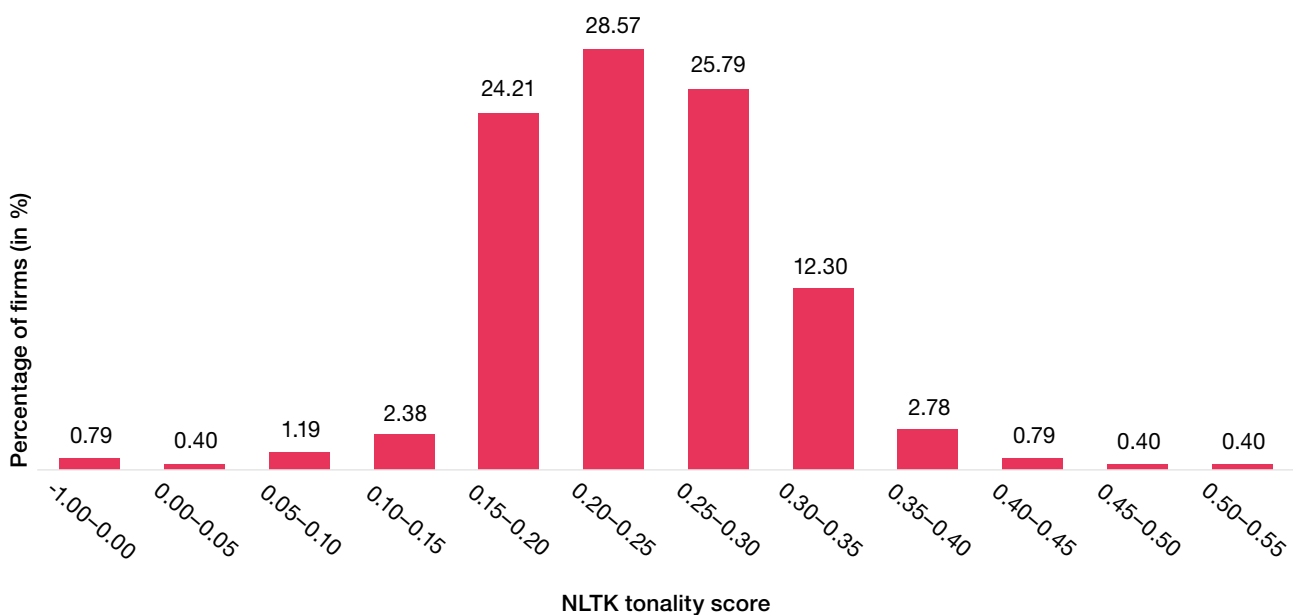
"Despite our efforts, we faced some significant challenges meeting our water conservation targets, which were not completely achieved due to unforeseen regulatory delays and resource constraints."

This sentence has a sentiment score of -0.091, indicating a slightly negative language.

The exact calculations can be found in the appendix.

Less than 1% of the evaluated sustainability reports have a negative sentiment. Most companies use moderate to strong positive language in their reports.

Figure 4: Distribution of tonality scores (Source: ILE-HSG, PwC)



⁵ First applied in Loughran & McDonald, When Is a Liability Not a Liability? Textual Analysis, Dictionaries, and 10-Ks, Journal of Finance, 2011.

⁶ NLTK stands for Natural Language Toolkit and is a python package for different kinds of natural language processing techniques. It was first used in Hutto & Gilbert, VADER: A Parsimonious Rule-Based Model for Sentiment Analysis of Social Media Text, 2014.



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3. Subjective criteria

Limited machine readability and analysability restrict the use of technology-based methods. To address this, we complement the objective assessment with a subjective manual evaluation. To increase reliability and validity,

the manual assessment follows a pre-tested coding scheme designed to minimise subjectivity. We examine nine subjective criteria across two categories: “overall impression and credibility” and “design and accessibility”.

Figure 5: Weighting of assessment criteria (Source: ILE-HSG, PwC)

Score (100%)					
Objective criteria (60%)				Subjective criteria (40%)	
 Readability (15%)	 Disclosure screening (15%)	 Topic weighting (15%)	 Tonality (15%)	 Overall impression and credibility	 Design and accessibility
				Previous year's figures (4.44%)	Web version (4.44%)
				Reporting standards and frameworks (4.44%)	PDF version (4.44%)
				Stakeholder dialogue (4.44%)	Table of contents (4.44%)
				External audit (4.44%)	Graphics (4.44%)
					Languages (4.44%)



3.1 Overall impression and credibility

This category includes four subjective criteria for assessing the quality of non-financial information.

Previous year's figures

Comparing non-financial data over time improves its clarity and usefulness. We therefore examine the sustainability reports to see whether companies provide non-financial data alongside the previous year's figures and baselines, where relevant.

Reporting standards and frameworks

Following established reporting standards and frameworks improves the quality of sustainability reporting. Additionally, aligning non-financial disclosures with well-recognised standards increases comparability over time and across companies.

Stakeholder dialogue

Considering the perspectives of various stakeholder groups strengthens the credibility of a sustainability report. This criterion evaluates the extent to which companies engage with relevant stakeholders in their materiality assessment, such as when identifying and assessing sustainability-related impacts, risks, and opportunities.

External audit

An external audit increases the credibility of the sustainability report, especially if it is carried out by a reputable audit firm. We thus examine the sustainability reports to determine (a) whether an external audit was commissioned and (b) which firm conducted the review.



3.2 Design and accessibility

This category encompasses five subjective criteria for evaluating the design and accessibility of non-financial information.

Web version

This criterion assesses the accessibility and preparation of the report content. We examine whether a web version of the sustainability report is available on the company's website. Providing a web version demonstrates the company's commitment to engaging a diverse audience of stakeholders and readers.

PDF version

We evaluate how easily the sustainability report can be found on the company's website, focusing on the availability of a PDF version. A well-structured archive with a downloadable PDF allows stakeholders to quickly access and analyse non-financial information using technology-based methods.

Table of contents

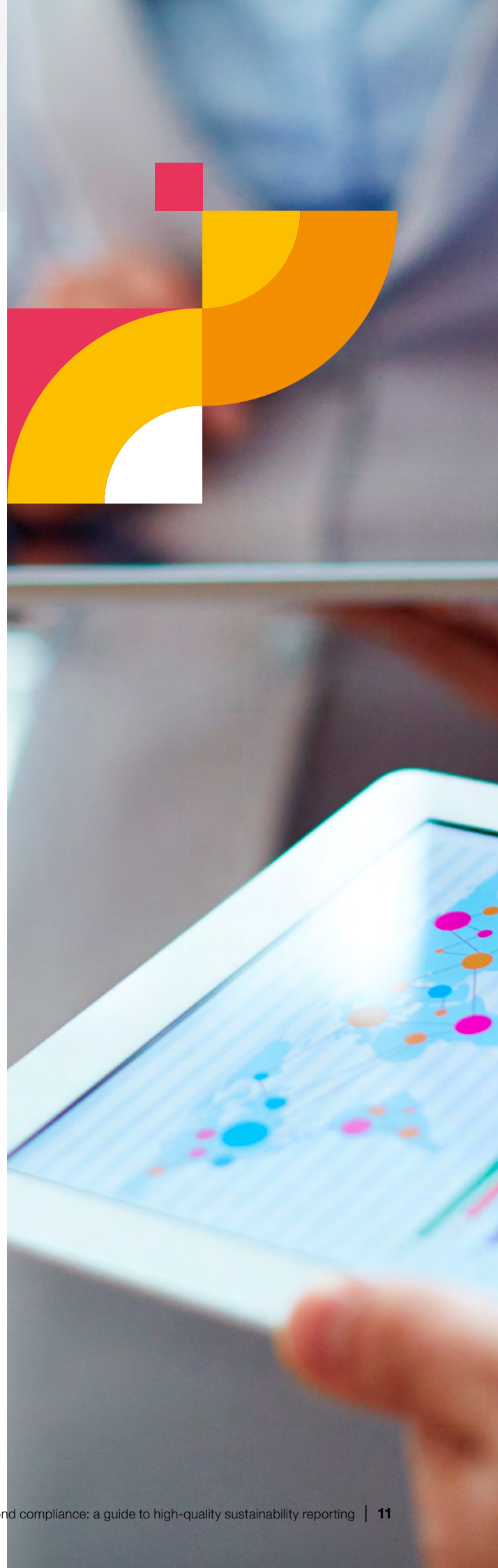
This criterion measures how easy it is to find specific non-financial information within the sustainability report. We look at (a) whether the table of contents contains links to (sub-)chapters of the sustainability report and (b) the granularity of the links provided. A linked and detailed table of contents improves navigation and helps stakeholders to find key information quickly.

Graphics

So far, only text has been considered when analysing the objective criteria. However, incorporating graphic elements is essential for a more comprehensive assessment. To maximise readability, PDF reports should maintain a balanced ratio of text and visuals. An excessive number of graphics or irrelevant images can reduce clarity, while omitting charts that help interpret non-financial information may also limit readability.

Languages

We assess how accessible sustainability reports are to an international audience, focusing on the languages in which they are available. Offering sustainability reports in multiple languages enhances comprehension and ensures that stakeholders do not have to rely on translation tools, which may lead to inaccurate terminology.

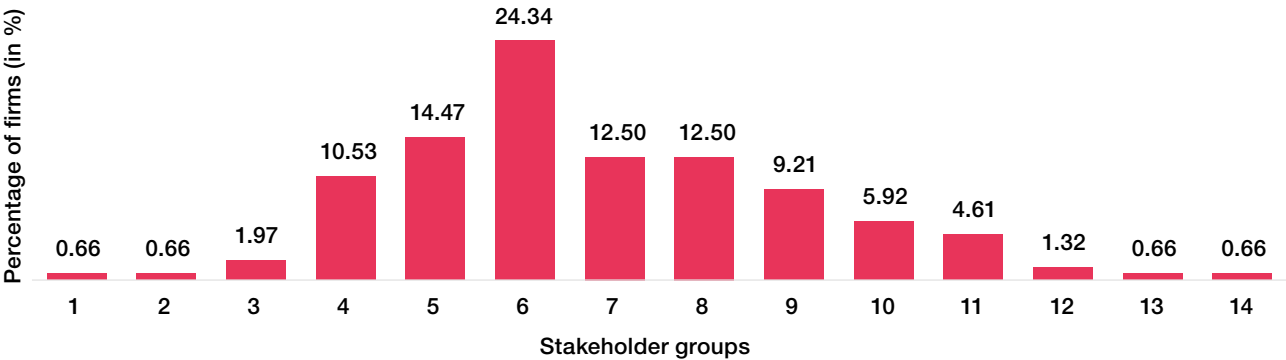


3.3 Focus on stakeholder dialogue

Engaging with relevant stakeholder groups is critical, as it informs various steps in a company's materiality assessment, such as correctly identifying and evaluating a company's impacts, risks, and

opportunities related to diverse sustainability topics. Companies should actively seek input from key stakeholders, including customers, suppliers, investors, and academia.

Figure 6: Percentage of firms by number of stakeholder groups involved (Source: ILE-HSG, PwC)



On average, firms engage with 6.64 distinct stakeholder groups, using various communication channels such as regular meetings, topical events, and conferences. Companies that provide detailed disclosure on their stakeholder dialogue – including the stakeholder groups involved and the communication channels used – receive higher scores.

Figure 7 illustrates an example of a well-structured stakeholder dialogue, where companies clearly specify the stakeholder groups involved and the communication channels used. This level of detail increases transparency and ensures meaningful engagement.

Figure 7: Stakeholder groups and communication channels (Source: ILE-HSG, PwC)

Consumers social media, brand campaigns, transparent information	Global partnerships joint initiatives on key topics, hosting of events	Farmers, youth, communities grower programmes for commodities
Customers regular meetings, communications, topical events	Suppliers programs, guidance, collaborative roadmaps, support	Industry associations regular engagements across ESG topics
Investors and analysts meetings, investor days, analyst calls	Academia and science symposia, collaboration with institutions	Governments, international organisations, NGOs discussions, events, conferences

In contrast, an example of a lack of transparency in stakeholder dialogue is when companies merely differentiate between internal and external stakeholder groups without specifying which stakeholders are involved or which communication methods are used.



4. Key findings and takeaways

Key findings

The assessment of the 245 sustainability reports reveals several patterns, based on which we would like to highlight two key findings. First, the degree of fulfilment of our assessment criteria – i.e., the quality of the reports – tends to increase with a company's revenues. Firms with revenues of CHF 50 billion or more achieve an average fulfilment rate of 62.12%, while mid-market listed companies with revenues below CHF 1 billion reach an

average of 54.24%. This suggests that resource availability is a key factor influencing reporting quality. However, while larger companies are more likely to produce higher quality reports, smaller organisations can also excel with thoughtful and well-executed reporting. The assessment results demonstrate that middle market companies can achieve excellent sustainability reporting as well.

Figure 8: The quality of reports rises with realised sales revenue (Source: ILE-HSG, PwC)

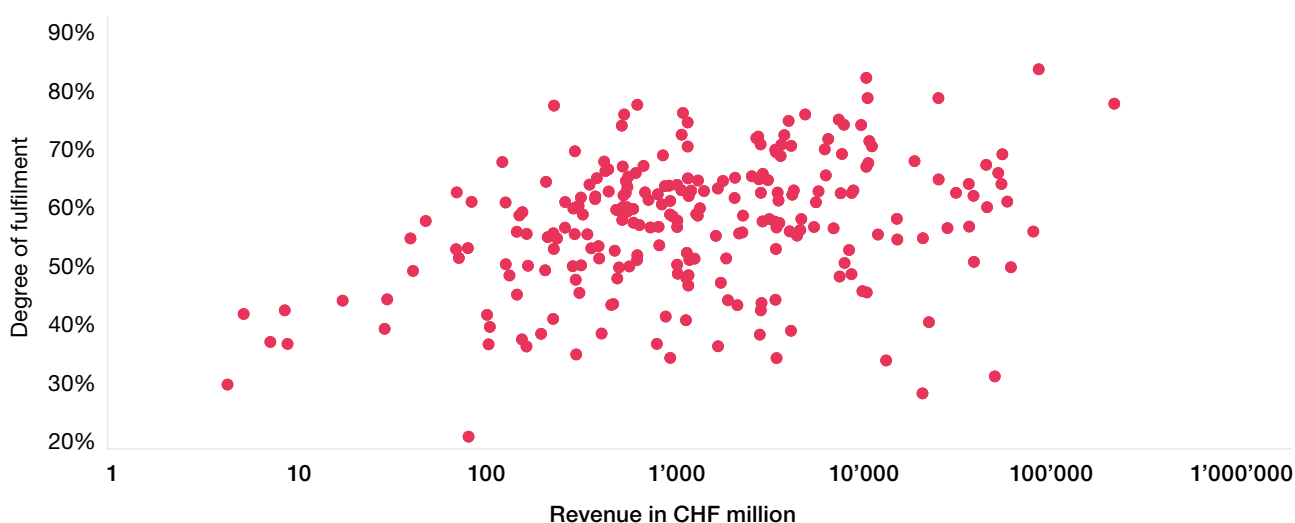
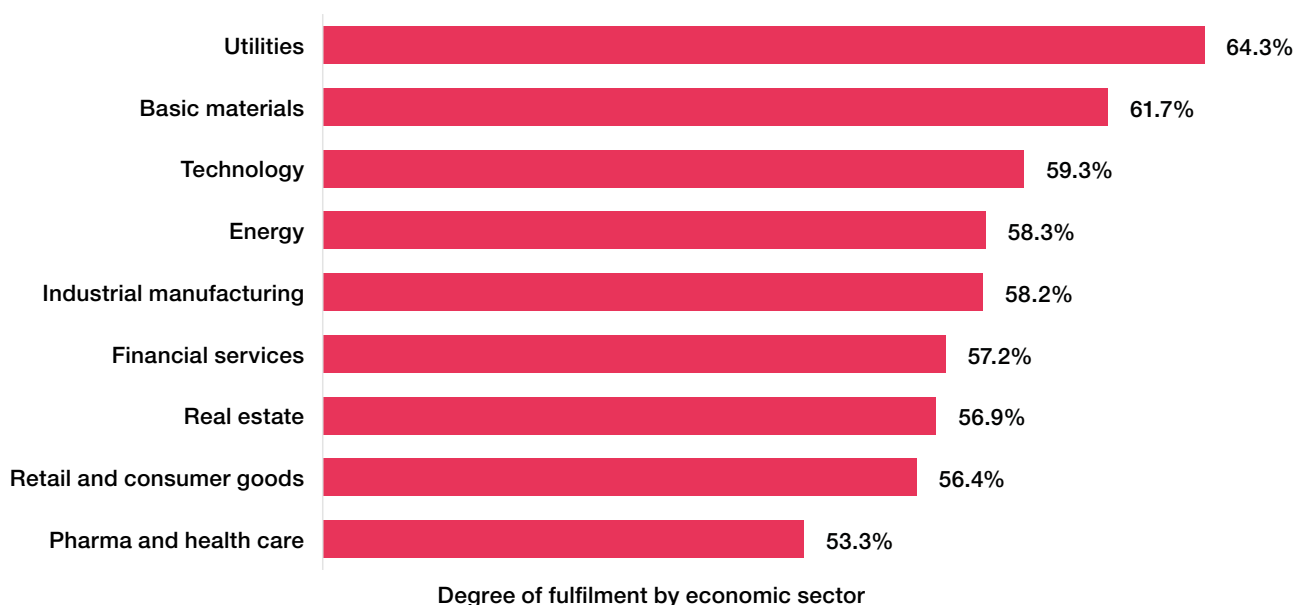


Figure 9: Average degree of fulfilment of assessment criteria based on company size (Source: ILE-HSG, PwC)

Revenue in CHF million	Average degree of fulfilment
≥50'000	62.12%
≥10'000 and <50'000	60.05%
≥1'000 and <10'000	59.26%
<1'000 'Middle Market'	54.42%

Moreover, the quality of sustainability reports varies across sectors. Companies in the utilities sector lead with an average fulfilment rate of 64.3%, while those in pharma and health care lag behind at 53.3%. Yet excellence is not confined to any particular industry – within each sector, leading companies demonstrate outstanding sustainability reporting.

Figure 10: The quality of reporting differs across sectors (Source: ILE-HSG, PwC)



Takeaways

To improve the quality of their sustainability reporting and achieve a higher level of fulfilment, companies can take various measures:

Enhancing clarity and accessibility

Make your sustainability report accessible by using clear, jargon-free language that resonates with a broad audience. Ensure that each disclosure is easy to understand, even for those unfamiliar with business or sustainability concepts. Tailor content to stakeholder needs and use readability tools to improve clarity. Build trust through transparency – balance successes with areas for improvement and avoid self-promotion. Providing context for challenges demonstrates accountability and commitment to progress. In addition, increase engagement with clear navigation, powerful visuals, and multilingual options to reach a wider audience.

Strengthening relevance and transparency

Comprehensive and industry-relevant reporting builds credibility and trust. Ensure that disclosures are thorough by addressing all material topics in detail and minimising omissions due to data limitations, legal restrictions, or confidentiality concerns. Adhering to recognised reporting standards and benchmarking against industry peers further strengthens the reliability of your report. Consistency is key – include year-on-year data and standardised metrics to allow stakeholders to track progress over time and identify areas for improvement. In addition, focus on the most relevant ESG topics for your industry and align your reporting with sector-specific guidelines for a balanced yet impactful narrative.

Adhering to recognised reporting standards

Aligning your sustainability report with established standards enhances its credibility, comparability, and relevance. Follow industry-specific sustainability guidelines to ensure that your disclosures address the material topics relevant to your sector and business model. Avoid focusing solely on management priorities – strive for a balanced, comprehensive view of your sustainability performance. Referencing recognised frameworks such as the European Sustainability Reporting Standards (ESRS) or the Global Reporting Initiative (GRI) strengthens reliability. Incorporating additional frameworks such as the Task Force on Climate-Related Financial Disclosures (TCFD), the Science Based Targets Initiative (SBTi), or the United Nations Sustainable Development Goals (SDGs) further demonstrates your commitment to global sustainability goals. Regularly review and update your reporting practices to keep pace with evolving regulations and stakeholder expectations.

Building trust and accountability

Engaging with stakeholders strengthens your sustainability reporting by incorporating diverse perspectives and ensuring relevance. Clearly communicate how you interact with different groups and integrate their feedback into your strategy and disclosures. Demonstrating responsiveness to stakeholder input increases transparency and reinforces trust. Independent assurance adds credibility to your reporting. Commissioning an independent third-party audit demonstrates accountability and reliability.

Last but not least: tailor your reporting to reflect your organisation's unique priorities and audience. A well-structured, customised report ensures both compliance and meaningful engagement.

5. The road ahead

As sustainability reporting continues to evolve, two major developments will significantly influence the future assessment methodology:

1. Advancements in sustainability reporting regulation and implementation in Switzerland

Integration of Swiss and EU standards: The methodology will be refined to explicitly measure compliance with emerging Swiss and revised European reporting regulations. In February 2025, the European Commission submitted a proposal (“Omnibus”) to reduce the scope of the CSRD, the number of data points that companies must report under the ESRS, and the burden of the EU taxonomy reporting obligations.

Stronger emphasis on assurance: Given the increasing regulatory focus on audited sustainability disclosures, higher scores will be awarded to reports that have been validated by reputable third-party auditors.

2. Technological innovations in research and assessment

Advanced linguistic models for readability: Traditional text analysis methods, such as the FOG index, will be enhanced with more sophisticated linguistic models that take into account contextual meaning. These improvements will help distinguish between necessary technical terms and unnecessary complexity, leading to more precise readability scores.

AI-powered peer benchmarking: AI-driven benchmarking tools will be developed to compare sustainability reports with industry peers in real-time. This will improve objectivity in evaluating factors such as topic weighting and tonality.

Automated disclosure tracking: AI will be used to assess alignment with established sustainability reporting standards and disclosure frameworks, ensuring greater consistency and compliance with reporting principles.

These advancements will not only refine the evaluation process but also encourage companies to improve the transparency, accuracy, and relevance of their sustainability disclosures.



Contact us for detailed
guidance or to discuss
your specific needs.

Appendix



1. Calculation of the FOG index to determine complexity

$$FOG\ Index = 0.4 \times \left(\frac{\text{words}}{\text{sentences}} + 100 \times \frac{\text{complex words with 3 or more syllables}}{\text{words}} \right)$$

Best practice example

“We are committed to treating all people fairly and protecting their basic human rights.”

$$FOG\ Index = 0.4 \times \left(\frac{14}{1} + 100 \times \frac{0}{14} \right) = 5.6$$

Average language example

“We implement science-based targets to reduce Scope 1, 2, and 3 emissions, ensuring regulatory compliance while aligning with evolving sustainability frameworks and broader stakeholder expectations.”

$$FOG\ Index = 0.4 \times \left(\frac{26}{1} + 100 \times \frac{7}{26} \right) = 21.17$$

Example of what to avoid

“The synergistic confluence of cross-functional stakeholder engagement strategies, in conjunction with the iterative implementation of triple-bottom-line sustainability frameworks, underscores the imperative for proactive alignment with emergent ESG imperatives to catalyse transformative impact within the organisational ecosystem.”

$$FOG\ Index = 0.4 \times \left(\frac{39}{1} + 100 \times \frac{19}{39} \right) = 35.09$$

2. Calculation of the sentiment score to determine tonality

Example of a positive tonality

“Our strong commitment to achieving net-zero emissions by 2030 has made very remarkable progress this year, significantly reducing our carbon footprint by an impressive 25%.”

Total words: 21

Positive words: 8 (strong, commitment, achieving, very, remarkable progress, significantly, reducing, impressive)

Negative words: 0

Adjusted by tone modifiers: amplifiers (very, significantly, impressive) boost sentiment score of associated words by 50%.

Total positive weight: $8 \times 1 + 3 \times 0.5 = 9.5$

Total negative weight: 0

Normalised score:
$$\text{Sentiment Score} = \frac{9.5 - 0}{21} = + 0.452$$

Example of a negative tonality

“Despite our efforts, we faced some significant challenges meeting our water conservation targets, which were not completely achieved due to unforeseen regulatory delays and resource constraints.”

This sentence has a sentiment score of -0.091 , indicating a slightly negative language

Total words: 22

Positive words: 2 (efforts, not completely achieved)

Negative words: 5 (significant, challenges, unforeseen, regulatory delays, resource constraints)

Adjusted by tone modifiers: dampeners (some, not completely) reduce the intensity of “challenges” and “not completely” by 50%.

Negative weight of “challenges”: $1 \times 0.5 = 0.5$

Positive weight of “not completely achieved”: $1 \times 0.5 = 0.5$

Total positive weight: $2 \times 1 + 1 \times 0.5 = 2.5$

Total negative weight: $5 \times 1 - 1 \times 0.5 = 4.5$

Normalised score:
$$\text{Sentiment Score} = \frac{2.5 - 4.5}{22} = - 0.091$$

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