AN ANALYSIS OF THE GOALS AND TARGETS 2022

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1. INTRODUCTION

INTRODUCTION

2022 updated version of "An Analysis of the Goals and Targets"

As part of the work of the Action Platform Reporting on the SDGs (2017–2020), GRI and the United Nations Global Compact (UN Global Compact), together with partners and stakeholders, developed guidance for companies to effectively integrate the Sustainable Development Goals (SDGs) into their reporting processes. *An Analysis of the Goals and Targets* (hereafter: *"Analysis"*), first published in 2017, was one of the guides produced and includes an inventory of possible disclosures per SDG, at the level of the 169 targets, based on a wide range of disclosure and indicator sources, including internationally recognized frameworks and standards. Any business can use these disclosures to report on their efforts towards achieving the SDGs. When first published, the Analysis constituted a first step towards a unified mechanism to help companies report on the SDGs in a comparable and effective way. It aimed to pave the way for the aggregation of relevant information across companies and sectors, enabling better comparability and usability by stakeholders.

This July 2022 version of the Analysis includes an updated list of disclosures which adds to the first edition. The list of disclosures released in this document replaces the list published in the 2017 version.

New or updated sources of disclosures incorporated in this issue include new GRI Topic Standards, the GRI Universal Standards 2021 as well as the GRI Sector Standards. This version also includes the questions of the 2022 edition of the UN Global Compact Communication on Progress questionnaire. Other sources of disclosures included in the 2022 update are the AWS International Water Stewardship Standard; CDP questionnaires; Corporate Human Rights Benchmark Methodology 2021 for several sectors; Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson; Ellen MacArthur Foundation MCI tool; GISD Sector-Specific SDG-related Metrics for Corporate Reporting; SASB; UN Guiding Principles Reporting Framework; Understanding and Measuring Women's Economic Empowerment, Definition, Framework and Indicators; WBA Gender Benchmark Methodology; WBCSD CTI indicators ; and WEF's Toward Common Metrics and Consistent Reporting of Sustainable Value Creation. For more information about the full list of sources of disclosures considered for this publication, please consult the Appendix 'List of disclosure and indicator sources considered' as well as "Criteria for selecting the disclosure and indicator sources".

How to use this document

The 2030 Agenda for Sustainable Development includes 17 SDGs with specific targets under each goal. The 17 SDGs are global, universal and interconnected. As such, there are business implications for each goal.

Over time the understanding of how business can contribute to the SDG targets has evolved and this updated version incorporates new sources, adding to the list of existing disclosures that can be used to report on the SDGs. The Analysis contains a wealth of disclosures and was not designed to be read from cover to cover.

This document provides:

- A list of existing and established disclosures that businesses can use to report in connection with the SDG targets.

- An identification of existing gaps, where established disclosures are not yet available.

- A table with the corresponding indicators for governments developed by the UN-backed Inter-agency Expert Group on SDG Indicators (IAEG-SDG). Since businesses are one of the parties contributing to the goals, they should be able to make clear how their actions link to overall performance on the SDGs. This means that they should also be able to explain the link between the business disclosures and the indicators set by the IAEG-SDG for governments to report on their SDG performance at the national level. While in some cases it makes sense for businesses to use the same indicators that governments use, in many cases these will not be the same, as the context and level of detail required is different.

This version of the *Analysis* did not update the list of possible relevant actions to help achieve the SDG targets that was developed for the 2017 version, but focused on updating the list of disclosures only.[1] For some SDG targets, there still may not be existing and established disclosures that businesses can use to report in connection with the SDG target. Therefore, this publication does not include an indicator mapping for those.

This *Analysis* is primarily intended to be used in combination with the document "*Integrating the SDGs into corporate reporting: A practical guide*" (hereafter: "*Practical Guide*"). The Practical Guide outlines a three-steps approach to embed the SDGs into existing business and reporting processes.

The *Analysis* and the *Practical Guide* are meant to be used together as part of a company's regular reporting cycle. Companies can use them to disclose their impacts and contributions to the SDGs in their reports - for example through reporting in accordance with the GRI Sustainability Reporting Standards (GRI Standards). Both the *Analysis* and the *Practical Guide* are anchored in current reporting processes, and do not create new norms or standards. They build on earlier work, in particular the SDG Compass, developed by the UN Global Compact, GRI and the World Business Council for Sustainable Development (WBCSD).

For more information about relevant technical considerations taken into account when developing this publication, please consult Appendix I "Cross-cutting principles relevant to this publication".

About the Action Platform Reporting on the SDGs

The United Nations Global Compact and Global Reporting Initiative (GRI) formed a ground-breaking initiative, the Action Platform for Reporting in the SDGs, to facilitate corporate reporting on the SDGs, help businesses integrate the SDGs into their reporting practices and drive corporate action on the Global Goals.

Over four years (2017–2020), it engaged representatives from a variety of organizations, including governments, civil society, UN institutions, investors, data users, business (including SMEs), Global Compact Local Networks and GRI regional hubs. Companies across the globe were also invited to provide substantive input, share emerging best practices and participate in learning workshops. Between 2017 and 2020, the Action Platform engaged senior representatives from 59 businesses from 23 countries in a peer-to-peer learning program to enable companies to define and improve their contribution to the SDGs.

Launched in March 2017 by the UN Global Compact and GRI, the Action platform has delivered:

- **Thought leadership** – practical guidance, tools and resources developed, which enable business to integrate the SDGs into their reporting process

- **Capacity building** – joint GRI, UN Global Compact and PwC training events involving more than 1,000 professionals, as well as the launch of SDG reporting courses

- **Advocacy** – a convening role that has furthered the commitment of the private sector to disclosing their impact on the SDGs, including positioning with policy actors and investors

As part of the work of the Action Platform, the UN Global Compact and GRI have launched the following SDG reporting resources:

- Business Reporting on the SDGs: An Analysis of the Goals and Targets (2017)

- Integrating the SDGs into Corporate Reporting: A Practical Guide (2018)

- In-Focus: Addressing Investor Needs in Business Reporting on the SDGs (2018)

- Reporting Examples: How Companies are Reporting on the SDGs (2020)

The publications leverage the GRI Standards — the world's most widely used sustainability reporting standards — and the Ten Principles of the UN Global Compact. By doing so, businesses are able to incorporate SDG reporting into their existing processes, ultimately empowering them to act and make achieving the SDGs a reality.

PwC provided technical support to the publications. The Principles for Responsible Investment (PRI) initiative has contributed to the platform, helping to increase the value of corporate sustainability disclosures for the financial community.

GRI and the UN Global Compact acknowledge the support provided to the Action Platform by the Swedish International Development Cooperation Agency (Sida).

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1. Please find the 2017 version of the Analysis of the Goals and Targets here: https://www.unglobalcompact.org/library/5361

2. BUSINESS DISCLOSURES PER SDG TARGET

GOAL 1. NO POVERTY

SUSTAINABLE DEVELOPMENT GOAL 1:
END POVERTY IN ALL ITS FORMS EVERYWHERE

1 NO POVERTY

Target 1.1

By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than $1.25 a day

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, UNGP[2], ILO Report IV, ILO C131, ILO C105
Publications and other resources on Business and the SDGs	12, 14, 33, 45, 51, 109, 116

2. Business reporting on human rights should be in accordance with UN Guiding Principles on Business and Human Rights. For more information about business and human rights, please refer to the "Cross-cutting principles relevant to this publication" in Appendix I.

Disclosures 1.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/ mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Tax	Payments to Government	N/A	UNCTAD core SDGs reporting indicators A.2.		
	a. A description of the approach to tax, including: i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available; ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review; iii. the approach to regulatory compliance; iv. how the approach to tax is linked to the business and sustainable development strategies of the organization.	N/A	GRI 207-1		
	a. A description of the tax governance and control framework, including: i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy; ii. how the approach to tax is embedded within the organization; iii. the approach to tax risks, including how risks are identified, managed, and monitored; iv. how compliance with the tax governance and control framework is evaluated. b. A description of the mechanisms for reporting concerns about unethical or unlawful behavior and the organization's integrity in relation to tax. c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.	N/A	GRI 207-2		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Tax	a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including: i. the approach to engagement with tax authorities; ii. the approach to public policy advocacy on tax; iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.	N/A	GRI 207-3		
	The reporting organization shall report the following information: a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes. b. For each tax jurisdiction reported in Disclosure 207-4-a: i. Names of the resident entities; ii. Primary activities of the organization; iii. Number of employees, and the basis of calculation of this number; iv. Revenues from third-party sales; v. Revenues from intra-group transactions with other tax jurisdictions; vi. Profit/loss before tax; vii. Tangible assets other than cash and cash equivalents; viii. Corporate income tax paid on a cash basis; ix. Corporate income tax accrued on profit/loss; x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax. c. The time period covered by the information reported in Disclosure 207-4.	N/A	GRI 207-4		
	The reporting organization shall report the following information: a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes. b. For each tax jurisdiction reported in Disclosure 207-4-a: i. Names of the resident entities; ii. Primary activities of the organization; iii. Number of employees, and the basis of calculation of this number; iv. Revenues from third-party sales; v. Revenues from intra-group transactions with other tax jurisdictions; vi. Profit/loss before tax; vii. Tangible assets other than cash and cash equivalents; viii. Corporate income tax paid on a cash basis; ix. Corporate income tax accrued on profit/loss; x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax. c. The time period covered by the information reported in Disclosure 207-4	N/A	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standards 207-4)		

Target 1.2

By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, ICCPR, UNGP, ILO MNE Declaration, ILO Report IV, ILO C131, ILO C183, ILO R165, ILO R191
Publications and other resources on Business and the SDGs	32, 104, 116, 9

Disclosures 1.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Financial Inclusion & Capacity Building	N/A	SASB FN-CB-240a	FN Financials	FN-CB Commercial Banks
	Selling Practices	N/A	SASB FN-CF-270a	FN Financials	FN-CF Consumer Finance
	Discriminatory Lending	N/A	SASB FN-MF-270b	FN Financials	FN-MF Mortgage Finance
	Lending Practices	N/A	SASB FN-MF-270a	FN Financials	FN-MF Mortgage Finance
	Quality of Education & Gainful Employment	N/A	SASB SV-ED-260a	SV Services	SV-ED Education
Earnings, wages and benefits	Do major employers along the value chain and the wider Company system negotiate wage and benefits standards through collective agreement?	N/A	UN Global Compact-Oxfam Poverty Footprint[20] PF - 1.12		
	If the Company system engages with or influences trade groups, MSIs/SIs, local/national/international authorities on issues concerning the living wage and workers' rights, explain the Company's position(s) and engagement(s)?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 1.16		
	Average wage of workers (disaggregate data by gender (m/w), type of contract, e.g., permanent, contractual or piece-rate, and report difference between low and high season for temporary workers)	$ currency	UN Global Compact-Oxfam Poverty Footprint PF - 1.2		
	Compare (i) with both the minimum wage as well as a living wage. (m/w)	%	UN Global Compact-Oxfam Poverty Footprint PF - 1.2		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Earnings, wages and benefits	General trend of earnings in recent years in comparison to cost of living (i.e., is it improving, falling, or stable?)	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 1.2		
	Range of company benefits for permanent vs. part-time contractual workers - in low and high seasons.	%	UN Global Compact-Oxfam Poverty Footprint PF - 1.3		
	Range of company benefits for full time vs. part time workers (along the value chain).	%	UN Global Compact-Oxfam Poverty Footprint PF - 1.3		
	Where it exists and when workers are entitled to it, are they systematically registered for social security?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 1.3		
	Estimated proportion of workers (m/w) along the value chain who have other jobs to sustain their livelihoods	%	UN Global Compact-Oxfam Poverty Footprint PF - 1.4		
	Average yearly income of smallholders and/or MSMEs (of those interviewed) (m/w)	$ currency	UN Global Compact-Oxfam Poverty Footprint[22] PF - 1.6		
	The average yearly income of smallholders and/or MSMEs earned through their participation in the value chain (of those interviewed) (m/w)	%	UN Global Compact-Oxfam Poverty Footprint PF - 1.6		
	Managing wage policies, minimum wages, wage satisfaction	Example metrics: Ratio of the entry level wage to minimum wage Percentage of employees earning minimum wage Average hourly wage by region Estimated percentage of employees at the company making a living wage Median annual compensation	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		

3.   The Poverty Footprint methodology was designed as a thorough assessment of the poverty impacts of business. It includes various dimensions in addition to those highlighted here. Please refer to the Poverty Footprint itself for more information and guidance.

SDG 1: Target 1.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Economic development in areas of high poverty	Total number of people registering increased productivity or revenues as a result of the initiative. For example, smallholder farmers realizing improved crop yields and increased income; or micro-entrepreneurs realizing better revenues through access to finance/training.	# of people	BCtA Indicators		
	Investments in programs to benefit communities, including disaster response and recovery	Example metrics: Partnerships with community organizations Employee hours contributed to community organizations Partnerships with local, state, or national relief organizations	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
Economic resilience	Number or % of low-cost access to private health insurance (protection gap)	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Insurance	
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 1: Target 1.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Inclusive business	Average annual income of target population engaged in the initiative. The target population may be people who benefited from new jobs created through the initiative or benefited from cost savings as a result of access to affordable goods and services.	$ currency	BCtA Indicators		
	Compare the prices paid to micro, small, and medium enterprises (MSMEs) and/or smallholders (m/w) for their product/services to that of the market (i.e. is price paid higher, comparable or lower?)	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 1.1		
	General trend of earnings/profits from participation in the value chain compared to company margin generated from in-country operations in recent years.	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 1.1		
	Percentage of value captured by smallholders and/or MSMEs along the full value chain and compare earnings with Living Income.	%	UN Global Compact-Oxfam Poverty Footprint PF - 1.1		
	The average yearly income of smallholders and/or MSMEs earned through their participation in the value chain (of those interviewed) (m/w)	%	UN Global Compact-Oxfam Poverty Footprint PF - 1.6		
	Does the Company have a mechanism/policy/code that seeks to ensure that small-scale suppliers, smallholders and/or distributors are paid a fair price for goods, services, and/or crops supplied to the Company, enabling sustainable trade? If yes, provide details.	N/A	UN Global Compact-Oxfam Poverty Footprint PF – 1.11		
	Does the business have a supplier diversity programme? If so, provide details.	N/A	The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)		
Indirect Economic Impacts	a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	N/A	GRI 203-2		
Labor	L,13, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the labour rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	L10, In the course of the reporting period, how frequently were workers injured (injuries per hour worked)?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Labor	L11, In the course of the reporting period, what was the company's incident rate?	N/A	UN Global Compact - 2022 Communication on Progress		
	L12, In the course of the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to the adverse impact associated with the following labour rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	L8, In the course of the reporting period, what was the percentage of women in: (%)	N/A	UN Global Compact - 2022 Communication on Progress		
	L9, What was the average ratio of the basic salary and remuneration of women to men (comparing jobs of equal value) during the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
Labor Practices	Labor Practices	N/A	SASB CG-MR-310a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Labor Practices	N/A	SASB FB-FR-310a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Labor Practices	N/A	SASB FB-RN-310a	FB Food & Beverage	FB-RN Restaurants
	Labor Practices	N/A	SASB SV-HL-310a	SV Services	SV-HL Hotels & Lodging
	Labor Conditions	N/A	SASB TC-ES-320a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Labor Practices	N/A	SASB TC-ES-310a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Labor Practices	N/A	SASB TR-CL-310a	TR Transportation	TR-CL Cruise Lines
Market Presence	a. When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage. b. When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage. c. Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used. d. The definition used for 'significant locations of operation'.	N/A	GRI 202-1		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Supply chain capacity building	What outreach initiatives does the business undertake to empower women to become business owners and promote women's entrepreneurship to equip them with the skills to successfully bid for contracts in the future? Does the business cooperate with women's business organizations, civil society or Government on these issues?	N/A	The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)		
	Does the business implement any supplier capacity building on gender sensitivity? If so, provide details.	N/A	The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)		
Supply Chain Management	Labor Conditions in the Supply Chain	N/A	SASB CG-AA-430b	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Environmental & Social Impacts of Palm Oil Supply Chain	N/A	SASB CG-HP-430a	CG Consumer Goods	CG-HP Household & Personal Products
	Labor Conditions in the Supply Chain	N/A	SASB CG-TS-430a	CG Consumer Goods	CG-TS Toys & Sporting Goods
	Supply Chain Management	N/A	SASB EM-IS-430a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AG-430a	FB Food & Beverage	FB-AG Agricultural Products
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AB-430a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Management of Environmental & Social Impacts in the Supply Chain	N/A	SASB FB-FR-430a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Environmental & Social Impacts of Animal Supply Chain	N/A	SASB FB-MP-430a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-NB-430a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-PF-430a	FB Food & Beverage	FB-PF Processed Foods
	Supply Chain Management & Food Sourcing	N/A	SASB FB-RN-430a	FB Food & Beverage	FB-RN Restaurants
	Supply Chain Management	N/A	SASB TC-HW-430a	TC Technology & Communications	TC-HW Hardware

IAEG-SDG indicators

Indicators	Units
1.2.1 Proportion of population living below the national poverty line, by sex and age	% population living below the national poverty line
1.2.2 Proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions	% men, women and children living in poverty

Target 1.3

Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, ICCPR, ILO MNE Declaration, ILO C102, ILO C121, ILO C130
Publications and other resources on Business and the SDGs	45

Disclosures 1.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Tax	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	Payments to Government	N/A	UNCTAD core SDGs reporting indicators A.2.		
	a. A description of the approach to tax, including: i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available; ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review; iii. the approach to regulatory compliance; iv. how the approach to tax is linked to the business and sustainable development strategies of the organization.	N/A	GRI 207-1		
	a. A description of the tax governance and control framework, including: i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy; ii. how the approach to tax is embedded within the organization; iii. the approach to tax risks, including how risks are identified, managed, and monitored; iv. how compliance with the tax governance and control framework is evaluated. b. A description of the mechanisms for reporting concerns about unethical or unlawful behavior and the organization's integrity in relation to tax. c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.	N/A	GRI 207-2		
	a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including: i. the approach to engagement with tax authorities; ii. the approach to public policy advocacy on tax; iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.	N/A	GRI 207-3		
	The reporting organization shall report the following information: a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes. b. For each tax jurisdiction reported in Disclosure 207-4-a: i. Names of the resident entities; ii. Primary activities of the organization; iii. Number of employees, and the basis of calculation of this number; iv. Revenues from third-party sales; v. Revenues from intra-group transactions with other tax jurisdictions; vi. Profit/loss before tax; vii. Tangible assets other than cash and cash equivalents; viii. Corporate income tax paid on a cash basis; ix. Corporate income tax accrued on profit/loss; x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax. c. The time period covered by the information reported in Disclosure 207-4.	N/A	GRI 207-4		

SDG 1: Target 1.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Tax	The reporting organization shall report the following information: a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes. b. For each tax jurisdiction reported in Disclosure 207-4-a: i. Names of the resident entities; ii. Primary activities of the organization; iii. Number of employees, and the basis of calculation of this number; iv. Revenues from third-party sales; v. Revenues from intra-group transactions with other tax jurisdictions; vi. Profit/loss before tax; vii. Tangible assets other than cash and cash equivalents; viii.Corporate income tax paid on a cash basis; ix. Corporate income tax accrued on profit/loss; x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax. c. The time period covered by the information reported in Disclosure 207-4	N/A	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standards 207-4)		

Target 1.4

By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, UNDRIP, ICESCR, Aichi Biodiversity Targets, UNGP
Publications and other resources on Business and the SDGs	5, 11, 12, 23, 32, 45, 94, 103, 116

Disclosures 1.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Financial Inclusion & Capacity Building	N/A	SASB FN-CB-240a	FN Financials	FN-CB Commercial Banks
	Access to Medicines	N/A	SASB HC-BP-240a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Affordability & Pricing	N/A	SASB HC-BP-240b	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Access for Low-Income Patients	N/A	SASB HC-DY-240a	HC Health Care	HC-DY Health Care Delivery
	Access to Coverage	N/A	SASB HC-MC-240a	HC Health Care	HC-MC Managed Care
	Affordability & Pricing	N/A	SASB HC-MS-240a	HC Health Care	HC-MS Medical Equipment & Supplies
	Energy Affordability	N/A	SASB IF-EU-240a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Energy Affordability	N/A	SASB IF-GU-240a	IF Infrastructure	IF-GU Gas Utilities & Distributors
	Water Affordability & Access	N/A	SASB IF-WU-240a	IF Infrastructure	IF-WU Water Utilities & Services

SDG 1: Target 1.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access to business resources	What are the numbers and percentages of women compared to men represented with a specific type of contract or in a particular job category? What are the implications of this in terms of wages and access to benefits?	N/A	The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)		
Access to land and other resources	i) Does the Company system compete with local communities, and smallholders for access to land, water, forest and/or other productive assets / natural resources? ii) If yes, provide details, including the proportion of use by the Company vs community; who has access to productive assets (m/w); who owns productive assets (m/w); and the Company's tenure arrangement(s) over resources, etc.	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 16.1		
	Number and type of controversies in last three years concerning the Company's use or management of local natural resources, including land and water disputes.	# of controversies	UN Global Compact-Oxfam Poverty Footprint PF - 16.2		
Access to product and services	How does the business evaluate whether there are any gender-related barriers in accessing its products and services?	N/A	The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)		
Affordable housing stock	Number of years for which housing is expected to remain affordable	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Residential	
Economic inclusion	Number of MSMEs and/or smallholders who have benefited from the Company's investments to upgrade production and services along the value chain. Provide details on value created for poorest stakeholders.	# of MSMEs/ smallholders	UN Global Compact-Oxfam Poverty Footprint PF – 5.4		
	Number of community members (outside the value chain) who have benefited from the Company's investments to upgrade production and services along the value chain. Provide details on value created for poorest stakeholders.	# of community members	UN Global Compact-Oxfam Poverty Footprint PF – 5.5		
	Providing financial literacy resources	Example metrics: Employees entitled to financial literacy training Number of employees reached by financial literacy training	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	Does the business have a supplier diversity programme? If so, provide details.	N/A	The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)		

SDG 1: Target 1.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Economic inclusion	What outreach initiatives does the business undertake to empower women to become business owners and promote women's entrepreneurship to equip them with the skills to successfully bid for contracts in the future? Does the business cooperate with women's business organizations, civil society or Government on these issues?	N/A	The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)		
Economic resilience	Number or % of low-cost access to private health insurance (protection gap)	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Insurance	
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 1: Target 1.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights & Community Relations	Community Relations	N/A	SASB EM-CO-210b	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Rights of Indigenous Peoples	N/A	SASB EM-CO-210a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Community Relations	N/A	SASB EM-MM-210b	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Security, Human Rights & Rights of Indigenous Peoples	N/A	SASB EM-MM-210a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Community Relations	N/A	SASB EM-EP-210b	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Security, Human Rights & Rights of Indigenous Peoples	N/A	SASB EM-EP-210a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Rights of Indigenous Peoples	N/A	SASB RR-FM-210a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
Inclusive access	Tenant turnover rate (%)	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Residential	
	Eviction rate (%)	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Residential	
Indirect Economic Impacts	a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	N/A	GRI 203-2		
Labor	L,13, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the labour rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	L10, In the course of the reporting period, how frequently were workers injured (injuries per hour worked)?	N/A	UN Global Compact - 2022 Communication on Progress		
	L11, In the course of the reporting period, what was the company's incident rate?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Labor	L12, In the course of the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to the adverse impact associated with the following labour rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	L8, In the course of the reporting period, what was the percentage of women in: (%)	N/A	UN Global Compact - 2022 Communication on Progress		
	L9, What was the average ratio of the basic salary and remuneration of women to men (comparing jobs of equal value) during the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
Local Communities	Operations with significant actual and potential negative impacts on local communities, including: i. The location of the operations; ii. The significant actual and potential negative impacts of operations.	N/A	GRI 413-2-a		
Oil and Gas	List the locations of operations that caused or contributed to involuntary resettlement or where such resettlement is ongoing. For each location, describe how peoples' livelihoods and human rights were affected and restored.	N/A	GRI 11: Oil and Gas Sector 2021 11.16.2	Oil & Gas	
Selling Practices & Product Labeling	Transparent Information & Fair Advice for Customers	N/A	SASB FN-AC-270a	FN Financials	FN-AC Asset Management & Custody Activities
	Selling Practices	N/A	SASB FN-CF-270a	FN Financials	FN-CF Consumer Finance
	Transparent Information & Fair Advice for Customers	N/A	SASB FN-IN-270a	FN Financials	FN-IN Insurance
	Discriminatory Lending	N/A	SASB FN-MF-270b	FN Financials	FN-MF Mortgage Finance
	Lending Practices	N/A	SASB FN-MF-270a	FN Financials	FN-MF Mortgage Finance

Possible Gaps

- Equality with access to business resources (healthcare, financial benefits, company assets as applicable) for employees
- Developing innovative solutions and investing in infrastructure that enable the access to basic services

IAEG-SDG indicators

Indicators	Units
1.4.1 Proportion of population living in households with access to basic services	% of population
1.4.2 Proportion of total adult population with secure tenure rights to land, with legally recognized documentation and who perceive their rights to land as secure, by sex and by type of tenure	% of total adult population

Target 1.5

By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Rio Declaration, Sendai Framework, ILO C148
Publications and other resources on Business and the SDGs	12, 116

Disclosures 1.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E10, What percent of the company's revenue came from environmentally friendly products / services during this reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/ or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 1: Target 1.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E6, What were the company's gross global greenhouse gas emissions for the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	E6,1, Which Scope 3 categories are included in the organization's scope 3 emissions calculation? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	E9, Please report the company's renewable energy consumption as a percentage of total energy consumption in the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Labor Practices	Labor Conditions	N/A	SASB TC-ES-320a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
Materials Sourcing & Efficiency	Raw Materials Sourcing	N/A	SASB CG-AA-440a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Ingredient Sourcing	N/A	SASB FB-AG-440a	FB Food & Beverage	FB-AG Agricultural Products
	Ingredient Sourcing	N/A	SASB FB-AB-440a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Animal & Feed Sourcing	N/A	SASB FB-MP-440a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Ingredient Sourcing	N/A	SASB FB-NB-440a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Ingredient Sourcing	N/A	SASB FB-PF-440a	FB Food & Beverage	FB-PF Processed Foods
	Water Supply Resilience	N/A	SASB IF-WU-440a	IF Infrastructure	IF-WU Water Utilities & Services
Physical Impacts of Climate Change	Environmental Risk Exposure	N/A	SASB FN-IN-450a	FN Financials	FN-IN Insurance
	Environmental Risk to Mortgaged Properties	N/A	SASB FN-MF-450a	FN Financials	FN-MF Mortgage Finance
	Climate Change Impacts on Human Health & Infrastructure	N/A	SASB HC-DY-450a	HC Health Care	HC-DY Health Care Delivery
	Climate Change Impacts on Human Health	N/A	SASB HC-MC-450a	HC Health Care	HC-MC Managed Care
	Climate Change Adaptation	N/A	SASB IF-HB-420a	IF Infrastructure	IF-HB Home Builders
	Climate Change Adaptation	N/A	SASB IF-RE-450a	IF Infrastructure	IF-RE Real Estate

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Physical Impacts of Climate Change	Network Resiliency & Impacts of Climate Change	N/A	SASB IF-WU-450a	IF Infrastructure	IF-WU Water Utilities & Services
	Climate Change Adaptation	N/A	SASB RR-FM-450a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
Supply Chain Management	Labor Conditions in the Supply Chain	N/A	SASB CG-AA-430b	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Environmental & Social Impacts of Palm Oil Supply Chain	N/A	SASB CG-HP-430a	CG Consumer Goods	CG-HP Household & Personal Products
	Labor Conditions in the Supply Chain	N/A	SASB CG-TS-430a	CG Consumer Goods	CG-TS Toys & Sporting Goods
	Supply Chain Management	N/A	SASB EM-IS-430a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AG-430a	FB Food & Beverage	FB-AG Agricultural Products
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AB-430a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Management of Environmental & Social Impacts in the Supply Chain	N/A	SASB FB-FR-430a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Environmental & Social Impacts of Animal Supply Chain	N/A	SASB FB-MP-430a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-NB-430a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-PF-430a	FB Food & Beverage	FB-PF Processed Foods
	Supply Chain Management & Food Sourcing	N/A	SASB FB-RN-430a	FB Food & Beverage	FB-RN Restaurants
	Supply Chain Management	N/A	SASB TC-HW-430a	TC Technology & Communications	TC-HW Hardware
Systemic Risk Management	Grid Resiliency	N/A	SASB IF-EU-550a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Managing Systemic Risks from Technology Disruptions	N/A	SASB TC-TL-550a	TC Technology & Communications	TC-TL Telecommunication Services

Target 1.A

Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programmes and policies to end poverty in all its dimensions.

Disclosures 1.A

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Financial Inclusion & Capacity Building	N/A	SASB FN-CB-240a	FN Financials	FN-CB Commercial Banks
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		

Target 1.B

Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions.

Disclosures 1.B

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Financial Inclusion & Capacity Building	N/A	SASB FN-CB-240a	FN Financials	FN-CB Commercial Banks
	Selling Practices	N/A	SASB FN-CF-270a	FN Financials	FN-CF Consumer Finance
	Discriminatory Lending	N/A	SASB FN-MF-270b	FN Financials	FN-MF Mortgage Finance
	Lending Practices	N/A	SASB FN-MF-270a	FN Financials	FN-MF Mortgage Finance
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		

GOAL 2. ZERO HUNGER

2 ZERO HUNGER

SUSTAINABLE DEVELOPMENT GOAL 2:

END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE

Target 2.1

By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	ICESCR, Johannesburg Declaration, Rome Declaration on World Food Security, Rome Declaration on Nutrition
Publications and other resources on Business and the SDGs	19, 116

Disclosures 2.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Customer Welfare	Product Health & Nutrition	N/A	SASB FB-FR-260a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Health & Nutrition	N/A	SASB FB-NB-260a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Health & Nutrition	N/A	SASB FB-PF-260a	FB Food & Beverage	FB-PF Processed Foods
	Nutritional Content	N/A	SASB FB-RN-260a	FB Food & Beverage	FB-RN Restaurants
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E12, Please provide details regarding the company's water withdrawal and consumption (own operations) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E13, Please provide details about the company's water intensity of products in regions with high or extremely high water stress,	N/A	UN Global Compact - 2022 Communication on Progress		
	E14, Please report the number and area (in hectares) of sites owned, leased, or managed by the company in or adjacent to protected areas and/or key biodiversity areas (KBA),	N/A	UN Global Compact - 2022 Communication on Progress		
	E15, What area (in hectares) of natural ecosystems was converted during the reporting period in areas owned, leased, or managed by the company?	N/A	UN Global Compact - 2022 Communication on Progress		
	E16, Is the company supporting or implementing project(s) focused on ecosystem restoration and protection?	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Product Quality & Safety	Food Safety	N/A	SASB FB-AG-250a	FB Food & Beverage	FB-AG Agricultural Products
	Food Safety	N/A	SASB FB-FR-250a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Food Safety	N/A	SASB FB-MP-250a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Food Safety	N/A	SASB FB-PF-250a	FB Food & Beverage	FB-PF Processed Foods
	Food Safety	N/A	SASB FB-RN-250a	FB Food & Beverage	FB-RN Restaurants

Target 2.2

By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Johannesburg Declaration, Rome Declaration on Nutrition, ILO C161
Publications and other resources on Business and the SDGs	68, 104, 117

Disclosures 2.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Customer Welfare	Product Health & Nutrition	N/A	SASB FB-FR-260a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Health & Nutrition	N/A	SASB FB-NB-260a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Health & Nutrition	N/A	SASB FB-PF-260a	FB Food & Beverage	FB-PF Processed Foods
	Nutritional Content	N/A	SASB FB-RN-260a	FB Food & Beverage	FB-RN Restaurants
Product Quality & Safety	Food Safety	N/A	SASB FB-AG-250a	FB Food & Beverage	FB-AG Agricultural Products
	Food Safety	N/A	SASB FB-FR-250a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Food Safety	N/A	SASB FB-MP-250a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Food Safety	N/A	SASB FB-PF-250a	FB Food & Beverage	FB-PF Processed Foods
	Food Safety	N/A	SASB FB-RN-250a	FB Food & Beverage	FB-RN Restaurants

Target 2.3

By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous people, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICCPR, UNDRIP, ICESCR, UNGP, ILO Report IV
Publications and other resources on Business and the SDGs	5, 11, 12, 20, 23, 44, 45, 52, 72, 88, 94, 95, 97, 99, 116

Disclosures 2.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access to land	i) Approximate proportion of rural farming households interviewed with sustained access to land25, including land commons, where relevant (disaggregate data by households headed by m/w). ii) General trend in recent years (increasing, decreasing, stable).	%	UN Global Compact-Oxfam Poverty Footprint PF - 16.5		
	Approximate proportions of smallholders (m/w) in the value chain that have secured legal titles to land.(If community livelihoods rely on forest, marshes, grassland or water (for fishing), provide the data on the legal access to these resources)	%	UN Global Compact-Oxfam Poverty Footprint PF - 16.5		
Changing the productivity of organizations, sectors, or the whole economy	Estimated number of individuals experiencing better agricultural yields as a result of the inclusive business initiative	# of individuals	BCtA Indicators		
	Trends in production per input	N/A	Quick guide to the Aichi Biodiversity Targets		
Economic resilience	Number or % of low-cost access to private health insurance (protection gap)	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Insurance	
Ecosystem quality and biodiversity	Proportion of land assessed as facing soil erosion, reduction in soil fertility, salinization of irrigated lands, or waterlogging in the total agriculture land as well as sea-based equivalent	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Food, Beverage & Tobacco	

SDG 2: Target 2.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecosystem quality and biodiversity	Volume and intensity (as a proportion of the total cropland area owned, leased and managed by the entity) of fertilizers used by the entity during the reporting period, by fertilizer nutrients	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Food, Beverage & Tobacco	
	Volume and intensity (as a proportion of the total cropland area owned, leased and managed by the entity) of pesticides used by the entity during the reporting period, by hazard level	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Food, Beverage & Tobacco	
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E12, Please provide details regarding the company's water withdrawal and consumption (own operations) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E13, Please provide details about the company's water intensity of products in regions with high or extremely high water stress,	N/A	UN Global Compact - 2022 Communication on Progress		
	E14, Please report the number and area (in hectares) of sites owned, leased, or managed by the company in or adjacent to protected areas and/or key biodiversity areas (KBA),	N/A	UN Global Compact - 2022 Communication on Progress		
	E15, What area (in hectares) of natural ecosystems was converted during the reporting period in areas owned, leased, or managed by the company?	N/A	UN Global Compact - 2022 Communication on Progress		
	E16, Is the company supporting or implementing project(s) focused on ecosystem restoration and protection?	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Food security	Number of farmers employed	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Food Products	
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Inclusive supply chain	Does the business have a supplier diversity programme? If so, provide details.	N/A	The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)		
Local Communities	Operations with significant actual and potential negative impacts on local communities, including: i. The location of the operations; ii. The significant actual and potential negative impacts of operations	N/A	GRI 413-2-a		
Public health & nutrition	Percentage of agricultural products sourced from suppliers certified regarding food safety	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Food & Staples retailing	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Rights of Indigenous People	a. Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period. b. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action.	N/A	GRI 411-1		
Supply Chain Management	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AG-430a	FB Food & Beverage	FB-AG Agricultural Products
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AB-430a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Management of Environmental & Social Impacts in the Supply Chain	N/A	SASB FB-FR-430a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Environmental & Social Impacts of Animal Supply Chain	N/A	SASB FB-MP-430a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-NB-430a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-PF-430a	FB Food & Beverage	FB-PF Processed Foods
	Supply Chain Management & Food Sourcing	N/A	SASB FB-RN-430a	FB Food & Beverage	FB-RN Restaurants

Possible Gaps

- Smallholder farmers
  - Number of smallholder farmers involved in the supply chain (disaggregated)
  - Payment of fair prices to farmers
  - Affordable and accessible solutions developed to improve productivity of smallholder farmers (e.g. farmers inputs or storage facilities)
  - Access to appropriate and affordable financial services to smallholder farmers, such as micro-insurance or microfinance

IAEG-SDG indicators

Indicators	Units
2.3.1 Volume of production per labour unit by classes of farming/pastoral/forestry enterprise size	N/A
2.3.2 Average income of small-scale food producers, by sex and indigenous status	$ currency

Target 2.4

By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	ICESCR, Rio Declaration, Sendai Framework, Rome Declaration on Nutrition, Aichi Biodiversity Targets
Publications and other resources on Business and the SDGs	20, 72, 97, 99, 106, 116

Disclosures 2.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
Energy Management	Energy Management	N/A	SASB FB-AG-130a	FB Food & Beverage	FB-AG Agricultural Products
	Energy Management	N/A	SASB FB-AB-130a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Energy Management	N/A	SASB FB-MP-130a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Energy Management	N/A	SASB FB-NB-130a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Energy Management	N/A	SASB FB-PF-130a	FB Food & Beverage	FB-PF Processed Foods
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E10, What percent of the company's revenue came from environmentally friendly products / services during this reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E6, What were the company's gross global greenhouse gas emissions for the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	E6,1, Which Scope 3 categories are included in the organization's scope 3 emissions calculation? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	E9, Please report the company's renewable energy consumption as a percentage of total energy consumption in the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
Food security	Donations to food banks (millions of meal equivalent)	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Food & Staples retailing	
GHG Emissions	Greenhouse Gas Emissions	N/A	SASB FB-AG-110a	FB Food & Beverage	FB-AG Agricultural Products
	Greenhouse Gas Emissions	N/A	SASB FB-MP-110a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Land management practices	Do you implement agriculture or forest management practices on your own land with a climate change mitigation and/or adaption benefit?	All	CDP Climate change C-AC4.4/C-FB4.4/C-PF4.4		
Materials Sourcing & Efficiency	Ingredient Sourcing	N/A	SASB FB-AG-440a	FB Food & Beverage	FB-AG Agricultural Products
	Ingredient Sourcing	N/A	SASB FB-AB-440a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Animal & Feed Sourcing	N/A	SASB FB-MP-440a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Ingredient Sourcing	N/A	SASB FB-NB-440a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Ingredient Sourcing	N/A	SASB FB-PF-440a	FB Food & Beverage	FB-PF Processed Foods
Public health & nutrition	Non-compliance in food safety and food quality (number of documented incidents)	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Food products	
Supply Chain Management	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AG-430a	FB Food & Beverage	FB-AG Agricultural Products
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AB-430a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Management of Environmental & Social Impacts in the Supply Chain	N/A	SASB FB-FR-430a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Environmental & Social Impacts of Animal Supply Chain	N/A	SASB FB-MP-430a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-NB-430a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-PF-430a	FB Food & Beverage	FB-PF Processed Foods
	Supply Chain Management & Food Sourcing	N/A	SASB FB-RN-430a	FB Food & Beverage	FB-RN Restaurants
Water & Wastewater Management	Water Management	N/A	SASB FB-AG-140a	FB Food & Beverage	FB-AG Agricultural Products
	Water Management	N/A	SASB FB-AB-140a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Water Management	N/A	SASB FB-MP-140a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Water Management	N/A	SASB FB-NB-140a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Water Management	N/A	SASB FB-PF-140a	FB Food & Beverage	FB-PF Processed Foods

Target 2.5

By 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	CBD, NAGOYA
Publications and other resources on Business and the SDGs	60, 72

Disclosures 2.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 2: Target 2.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Product Design & Lifecycle Management	Genetically Modified Organisms	N/A	SASB RT-CH-410c	RT Resource Transformation	RT-CH Chemicals
Supply Chain Management	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AG-430a	FB Food & Beverage	FB-AG Agricultural Products
	GMO Management	N/A	SASB FB-AG-430b	FB Food & Beverage	FB-AG Agricultural Products

Target 2.A

Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular least developed countries.

Disclosures 2.A

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		

Target 2.C

Adopt measures to ensure the proper functioning of food commodity markets and their derivatives and facilitate timely access to market information, including on food reserves, in order to help limit extreme food price volatility.

Disclosures 2.C

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Public health & nutrition	Percentage of advertising impressions (1) made on children and (2) made on children promoting products that meet dietary guidelines	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Food products	

GOAL 3. GOOD HEALTH AND WELL BEING

SUSTAINABLE DEVELOPMENT GOAL 3:

ENSURE HEALTHY LIVES AND PROMOTE WELL-BEING FOR ALL AT ALL AGES

3 GOOD HEALTH AND WELL-BEING

Target 3.1

By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, CEDAW, ICESCR, Declaration of Alma-Ata, Ottawa Charter, WHO/OCH/94.1, ILO C183, ILO C155, ILO C161, ILO C102
Publications and other resources on Business and the SDGs	5, 104

Disclosures 3.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Access to Medicines	N/A	SASB HC-BP-240a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Affordability & Pricing	N/A	SASB HC-BP-240b	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Access for Low-Income Patients	N/A	SASB HC-DY-240a	HC Health Care	HC-DY Health Care Delivery
	Access to Coverage	N/A	SASB HC-MC-240a	HC Health Care	HC-MC Managed Care
	Affordability & Pricing	N/A	SASB HC-MS-240a	HC Health Care	HC-MS Medical Equipment & Supplies
Access to medicines	Pregnant women receiving prenatal care (%)	% of pregnant woman workers	World Bank WDI (adapted)		
Customer Welfare	Public Health	N/A	SASB FB-TB-260a	FB Food & Beverage	FB-TB Tobacco
	Counterfeit Drugs	N/A	SASB HC-BP-260a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Management of Controlled Substances	N/A	SASB HC-DR-260a	HC Health Care	HC-DR Drug Retailers
	Patient Health Outcomes	N/A	SASB HC-DR-260b	HC Health Care	HC-DR Drug Retailers
	Management of Controlled Substances	N/A	SASB HC-DY-260a	HC Health Care	HC-DY Health Care Delivery
	Counterfeit Drugs	N/A	SASB HC-DI-260a	HC Health Care	HC-DI Health Care Distributors
	Improved Outcomes	N/A	SASB HC-MC-260a	HC Health Care	HC-MC Managed Care
Labor	L,13, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the labour rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	L10, In the course of the reporting period, how frequently were workers injured (injuries per hour worked)?	N/A	UN Global Compact - 2022 Communication on Progress		
	L11, In the course of the reporting period, what was the company's incident rate?	N/A	UN Global Compact - 2022 Communication on Progress		
	L12, In the course of the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to the adverse impact associated with the following labour rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Labor	L8, In the course of the reporting period, what was the percentage of women in: (%)	N/A	UN Global Compact - 2022 Communication on Progress		
	L9, What was the average ratio of the basic salary and remuneration of women to men (comparing jobs of equal value) during the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
Product Quality & Safety	Drug Safety	N/A	SASB HC-BP-250a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Safety of Clinical Trial Participants	N/A	SASB HC-BP-210a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Supply Chain Management	N/A	SASB HC-BP-430a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Drug Supply Chain Integrity	N/A	SASB HC-DR-250a	HC Health Care	HC-DR Drug Retailers
	Quality of Care & Patient Satisfaction	N/A	SASB HC-DY-250a	HC Health Care	HC-DY Health Care Delivery
	Product Safety	N/A	SASB HC-DI-250a	HC Health Care	HC-DI Health Care Distributors
	Plan Performance	N/A	SASB HC-MC-250a	HC Health Care	HC-MC Managed Care
	Product Safety	N/A	SASB HC-MS-250a	HC Health Care	HC-MS Medical Equipment & Supplies
	Supply Chain Management	N/A	SASB HC-MS-430a	HC Health Care	HC-MS Medical Equipment & Supplies

Possible Gaps

- Women receiving post-natal medical care
- Maternal mortality rate in employees
- Maternity/paternity leave offered to employees
- No discrimination against pregnancy and promote shared responsibility of childcare among the couple
- Effectiveness of existing health and safety policies and programs including sex-disaggregated data
- Track the effectiveness of existing health and safety policies and programs by incorporating sex-disaggregated data.

IAEG-SDG indicators

Indicators	Units
3.1.1 Maternal mortality ratio	N/A
3.1.2 Proportion of births attended by skilled health personnel	%

Target 3.2

By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-five mortality to at least as low as 25 per 1,000 live births

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, CRC, DEVAW, Declaration of Alma-Ata, Ottawa Charter, ILO C183, ILO C156, ILO C102
Publications and other resources on Business and the SDGs	5, 68, 78, 104

Disclosures 3.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Access to Medicines	N/A	SASB HC-BP-240a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Affordability & Pricing	N/A	SASB HC-BP-240b	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Access for Low-Income Patients	N/A	SASB HC-DY-240a	HC Health Care	HC-DY Health Care Delivery
	Access to Coverage	N/A	SASB HC-MC-240a	HC Health Care	HC-MC Managed Care
	Affordability & Pricing	N/A	SASB HC-MS-240a	HC Health Care	HC-MS Medical Equipment & Supplies
Customer Welfare	Public Health	N/A	SASB FB-TB-260a	FB Food & Beverage	FB-TB Tobacco
	Counterfeit Drugs	N/A	SASB HC-BP-260a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Management of Controlled Substances	N/A	SASB HC-DR-260a	HC Health Care	HC-DR Drug Retailers
	Patient Health Outcomes	N/A	SASB HC-DR-260b	HC Health Care	HC-DR Drug Retailers
	Management of Controlled Substances	N/A	SASB HC-DY-260a	HC Health Care	HC-DY Health Care Delivery
	Counterfeit Drugs	N/A	SASB HC-DI-260a	HC Health Care	HC-DI Health Care Distributors
	Improved Outcomes	N/A	SASB HC-MC-260a	HC Health Care	HC-MC Managed Care
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 3: Target 3.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E17, Where applicable, please report the company's emissions of the following pollutants during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Labor	L,13, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the labour rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	L10, In the course of the reporting period, how frequently were workers injured (injuries per hour worked)?	N/A	UN Global Compact - 2022 Communication on Progress		
	L11, In the course of the reporting period, what was the company's incident rate?	N/A	UN Global Compact - 2022 Communication on Progress		
	L12, In the course of the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to the adverse impact associated with the following labour rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	L8, In the course of the reporting period, what was the percentage of women in: (%)	N/A	UN Global Compact - 2022 Communication on Progress		
	L9, What was the average ratio of the basic salary and remuneration of women to men (comparing jobs of equal value) during the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Labor	a. Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: i. life insurance; ii. health care; iii. disability and invalidity coverage; iv. parental leave; iv. parental leave; v. retirement provision; vi. stock ownership; vii. others. b. The definition used for 'significant locations of operation'.	N/A	GRI 401-2-a		
Product Quality & Safety	Drug Safety	N/A	SASB HC-BP-250a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Safety of Clinical Trial Participants	N/A	SASB HC-BP-210a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Supply Chain Management	N/A	SASB HC-BP-430a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Drug Supply Chain Integrity	N/A	SASB HC-DR-250a	HC Health Care	HC-DR Drug Retailers
	Quality of Care & Patient Satisfaction	N/A	SASB HC-DY-250a	HC Health Care	HC-DY Health Care Delivery
	Product Safety	N/A	SASB HC-DI-250a	HC Health Care	HC-DI Health Care Distributors
	Plan Performance	N/A	SASB HC-MC-250a	HC Health Care	HC-MC Managed Care
	Product Safety	N/A	SASB HC-MS-250a	HC Health Care	HC-MS Medical Equipment & Supplies
	Supply Chain Management	N/A	SASB HC-MS-430a	HC Health Care	HC-MS Medical Equipment & Supplies

Possible Gaps

- Mothers and children covered by company health-care
- Encouragement of a healthy lifestyle (increase employees knowledge to increase their families knowledge)
- Providing decent working conditions that also support workers in their roles as parents or caregivers
- Facilities necessary for child care in early years
  - Mothers room for breastfeeding
  - Child care in or close to business
  - Flexible work arrangement options
- Access to nutritious food for women in the workplace

IAEG-SDG indicators

Indicators	Units
3.2.1 Under-five mortality rate	N/A
3.2.2 Neonatal mortality rate	N/A

Target 3.3

By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, CRC, DEVAW, Declaration of Alma-Ata, Ottawa Charter, ILO C183, ILO C156, ILO C102
Publications and other resources on Business and the SDGs	5, 14, 52, 103, 104, 117

Disclosures 3.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Access to Medicines	N/A	SASB HC-BP-240a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Affordability & Pricing	N/A	SASB HC-BP-240b	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Access for Low-Income Patients	N/A	SASB HC-DY-240a	HC Health Care	HC-DY Health Care Delivery
	Access to Coverage	N/A	SASB HC-MC-240a	HC Health Care	HC-MC Managed Care
	Affordability & Pricing	N/A	SASB HC-MS-240a	HC Health Care	HC-MS Medical Equipment & Supplies
Customer Welfare	Counterfeit Drugs	N/A	SASB HC-BP-260a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Management of Controlled Substances	N/A	SASB HC-DR-260a	HC Health Care	HC-DR Drug Retailers
	Patient Health Outcomes	N/A	SASB HC-DR-260b	HC Health Care	HC-DR Drug Retailers
	Management of Controlled Substances	N/A	SASB HC-DY-260a	HC Health Care	HC-DY Health Care Delivery
	Counterfeit Drugs	N/A	SASB HC-DI-260a	HC Health Care	HC-DI Health Care Distributors
	Improved Outcomes	N/A	SASB HC-MC-260a	HC Health Care	HC-MC Managed Care
Labor	L,13, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the labour rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 3: Target 3.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Labor	L10, In the course of the reporting period, how frequently were workers injured (injuries per hour worked)?	N/A	UN Global Compact - 2022 Communication on Progress		
	L11, In the course of the reporting period, what was the company's incident rate?	N/A	UN Global Compact - 2022 Communication on Progress		
	L12, In the course of the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to the adverse impact associated with the following labour rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	L8, In the course of the reporting period, what was the percentage of women in: (%)	N/A	UN Global Compact - 2022 Communication on Progress		
	L9, What was the average ratio of the basic salary and remuneration of women to men (comparing jobs of equal value) during the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
Occupational health and safety	Where relevant, and if the service is not available through public services free of charge, does the Company system and all major employers along the value chain provide access to free and voluntary HIV testing for their workers?	$ of companies in the value chain	UN Global Compact-Oxfam Poverty Footprint PF - 13.14		
	Proportion of local health workers/authorities interviewed who perceive that workers along the value chain (m/w) are experiencing increased exposure to sexually transmitted diseases, including HIV/AIDS (when compared with national average)	$ of workers by gender	UN Global Compact-Oxfam Poverty Footprint PF - 13.5		
	Approximate proportion of workers (m/w) along the value chain who have access to free and voluntary HIV testing (either through their employer or public/community health systems)	% by gender	UN Global Compact-Oxfam Poverty Footprint PF - 13.6		
	Health initiatives that generally offer screening, prevention and health promotion	Example metrics: Employees entitled to health and well-being programs and services Health outcomes of employees reached by health and well-being programs	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	Mandatory and voluntary occupational health and safety	Example metrics: Injury rate Days away from work	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Occupational health and safety	a. For all employees: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. c. The work-related hazards that pose a risk of ill health, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to cases of ill health during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	N/A	GRI 403-10		
	A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.	N/A	GRI 403-6-b		
Product Quality & Safety	Drug Safety	N/A	SASB HC-BP-250a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Safety of Clinical Trial Participants	N/A	SASB HC-BP-210a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Supply Chain Management	N/A	SASB HC-BP-430a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Drug Supply Chain Integrity	N/A	SASB HC-DR-250a	HC Health Care	HC-DR Drug Retailers
	Quality of Care & Patient Satisfaction	N/A	SASB HC-DY-250a	HC Health Care	HC-DY Health Care Delivery
	Product Safety	N/A	SASB HC-DI-250a	HC Health Care	HC-DI Health Care Distributors
	Plan Performance	N/A	SASB HC-MC-250a	HC Health Care	HC-MC Managed Care
	Product Safety	N/A	SASB HC-MS-250a	HC Health Care	HC-MS Medical Equipment & Supplies
	Supply Chain Management	N/A	SASB HC-MS-430a	HC Health Care	HC-MS Medical Equipment & Supplies

Possible Gaps

- Education programs on diseases and prevention and treatment

IAEG-SDG indicators

Indicators	Units
3.3.1 Number of new HIV infections per 1,000 uninfected population, by sex, age and key populations	Number per 1,000 uninfected population
3.3.2 Tuberculosis incidence per 100,000 population	Number of incidence per 100,000 population
3.3.3 Malaria incidence per 1,000 population	Number of incidence per 1,000 population
3.3.4 Hepatitis B incidence per 100,000 population	Number of incidence per 1,000 population
3.3.5 Number of people requiring interventions against neglected tropical diseases	Number of people

Target 3.4

By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, FCTC, ICESCR, Declaration of Alma-Ata, Ottawa Charter, ILO C155, ILO C161
Publications and other resources on Business and the SDGs	5, 14, 103

Disclosures 3.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Access to Medicines	N/A	SASB HC-BP-240a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Affordability & Pricing	N/A	SASB HC-BP-240b	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Access for Low-Income Patients	N/A	SASB HC-DY-240a	HC Health Care	HC-DY Health Care Delivery
	Access to Coverage	N/A	SASB HC-MC-240a	HC Health Care	HC-MC Managed Care
	Affordability & Pricing	N/A	SASB HC-MS-240a	HC Health Care	HC-MS Medical Equipment & Supplies
Customer Welfare	Public Health	N/A	SASB FB-TB-260a	FB Food & Beverage	FB-TB Tobacco
	Counterfeit Drugs	N/A	SASB HC-BP-260a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Management of Controlled Substances	N/A	SASB HC-DR-260a	HC Health Care	HC-DR Drug Retailers
	Patient Health Outcomes	N/A	SASB HC-DR-260b	HC Health Care	HC-DR Drug Retailers
	Management of Controlled Substances	N/A	SASB HC-DY-260a	HC Health Care	HC-DY Health Care Delivery
	Counterfeit Drugs	N/A	SASB HC-DI-260a	HC Health Care	HC-DI Health Care Distributors
	Improved Outcomes	N/A	SASB HC-MC-260a	HC Health Care	HC-MC Managed Care
Employee Benefits	Access to a toll-free quit line(Non-communicable diseases)	N/A	WHO Global Health Observatory indicator (adapted)		
	Smoke-free indoor public places and workplaces not elsewhere specified (national legislation)	N/A	WHO Global Health Observatory indicator (adapted)		

SDG 3: Target 3.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Employee Benefits	Action Plan for implementation of alcohol policy (Global Information System on Alcohol and Health)	N/A	WHO Global Health Observatory indicator (adapted)		
	Any community-based interventions/projects on alcohol involving stakeholders (non-governmental organizations, economic operators, local government bodies, others).	N/A	WHO Global Health Observatory indicator (adapted)		
	Data collected on harm from alcohol at workplace (Global Information System on Alcohol and Health)	N/A	WHO Global Health Observatory indicator (adapted)		
	Offer help to quit tobacco use (Noncommunicable diseases)	N/A	WHO Global Health Observatory indicator (adapted)		
	Stand-alone policy or plan for mental health (Mental health)	N/A	WHO Global Health Observatory indicator (adapted)		
	Awareness raising activities on alcohol pertain to: alcohol's impact on health, alcohol at work, drink driving, illegal/surrogate alcohol, indigenous peoples, pregnancy and alcohol, social harms, young people's drinking.	N/A	WHO Global Health Observatory indicator (adapted)		
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E17, Where applicable, please report the company's emissions of the following pollutants during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 3: Target 3.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Labor	L,13, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the labour rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	L10, In the course of the reporting period, how frequently were workers injured (injuries per hour worked)?	N/A	UN Global Compact - 2022 Communication on Progress		
	L11, In the course of the reporting period, what was the company's incident rate?	N/A	UN Global Compact - 2022 Communication on Progress		
	L12, In the course of the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to the adverse impact associated with the following labour rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	L8, In the course of the reporting period, what was the percentage of women in: (%)	N/A	UN Global Compact - 2022 Communication on Progress		
	L9, What was the average ratio of the basic salary and remuneration of women to men (comparing jobs of equal value) during the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
Occupational health and safety	Smoke-free health care facilities (national legislation)	N/A	WHO Global Health Observatory indicator (adapted)		
	Smoke-free indoor offices (national legislation)	N/A	WHO Global Health Observatory indicator (adapted)		
	Number of places smoke-free (national legislation) (Noncommunicable diseases)	Number of places	WHO Global Health Observatory indicator (adapted)		
	a. For all employees: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. (...)	N/A	GRI 403-10		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
continued	c. The work-related hazards that pose a risk of ill health, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to cases of ill health during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	N/A	GRI 403-10		
Product Quality & Safety	Drug Safety	N/A	SASB HC-BP-250a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Safety of Clinical Trial Participants	N/A	SASB HC-BP-210a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Supply Chain Management	N/A	SASB HC-BP-430a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Drug Supply Chain Integrity	N/A	SASB HC-DR-250a	HC Health Care	HC-DR Drug Retailers
	Quality of Care & Patient Satisfaction	N/A	SASB HC-DY-250a	HC Health Care	HC-DY Health Care Delivery
	Product Safety	N/A	SASB HC-DI-250a	HC Health Care	HC-DI Health Care Distributors
	Plan Performance	N/A	SASB HC-MC-250a	HC Health Care	HC-MC Managed Care
	Product Safety	N/A	SASB HC-MS-250a	HC Health Care	HC-MS Medical Equipment & Supplies
	Supply Chain Management	N/A	SASB HC-MS-430a	HC Health Care	HC-MS Medical Equipment & Supplies

Possible Gaps

- Work-life balance and support to different forms of family constellations.
- Well-being programs, for example sports and gym clubs
- Psychosocial support
- Promotion and Rewards for active lifestyle

IAEG-SDG indicators

Indicators	Units
3.4.1 Mortality rate attributed to cardiovascular disease, cancer, diabetes or chronic respiratory disease	N/A
3.4.2 Suicide mortality rate	N/A

Target 3.5

Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	1961 Single Convention, Psychotropic Convention, ILO C161
Publications and other resources on Business and the SDGs	56, 112

Disclosures 3.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Access to Medicines	N/A	SASB HC-BP-240a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Affordability & Pricing	N/A	SASB HC-BP-240b	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Access for Low-Income Patients	N/A	SASB HC-DY-240a	HC Health Care	HC-DY Health Care Delivery
	Access to Coverage	N/A	SASB HC-MC-240a	HC Health Care	HC-MC Managed Care
Customer Welfare	Public Health	N/A	SASB FB-TB-260a	FB Food & Beverage	FB-TB Tobacco
	Management of Controlled Substances	N/A	SASB HC-DR-260a	HC Health Care	HC-DR Drug Retailers
	Patient Health Outcomes	N/A	SASB HC-DR-260b	HC Health Care	HC-DR Drug Retailers
	Management of Controlled Substances	N/A	SASB HC-DY-260a	HC Health Care	HC-DY Health Care Delivery
	Improved Outcomes	N/A	SASB HC-MC-260a	HC Health Care	HC-MC Managed Care
Occupational health and safety	A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.	N/A	GRI 403-6-b		
Product Quality & Safety	Drug Safety	N/A	SASB HC-BP-250a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Supply Chain Management	N/A	SASB HC-BP-430a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Quality & Safety	Drug Supply Chain Integrity	N/A	SASB HC-DR-250a	HC Health Care	HC-DR Drug Retailers
	Quality of Care & Patient Satisfaction	N/A	SASB HC-DY-250a	HC Health Care	HC-DY Health Care Delivery
	Product Safety	N/A	SASB HC-DI-250a	HC Health Care	HC-DI Health Care Distributors
	Plan Performance	N/A	SASB HC-MC-250a	HC Health Care	HC-MC Managed Care
	Supply Chain Management	N/A	SASB HC-MS-430a	HC Health Care	HC-MS Medical Equipment & Supplies
Selling Practices & Product Labeling	Responsible Drinking & Marketing	N/A	SASB FB-AB-270a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Marketing Practices	N/A	SASB FB-TB-270a	FB Food & Beverage	FB-TB Tobacco
	Ethical Marketing	N/A	SASB HC-BP-270a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals

Target 3.6

By 2020, halve the number of global deaths and injuries from road traffic accidents

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Beijing Declaration, ILO C161, ILO C142
Publications and other resources on Business and the SDGs	18, 78

Disclosures 3.6

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Critical Incident Risk Management	Accident & Safety Management	N/A	SASB TR-AF-540a	TR Transportation	TR-AF Air Freight & Logistics
	Accident & Safety Management	N/A	SASB TR-RO-540a	TR Transportation	TR-RO Road Transportation
Employee Health & Safety	Employee Health & Safety	N/A	SASB TR-AF-320a	TR Transportation	TR-AF Air Freight & Logistics
	Accident & Safety Management	N/A	SASB TR-RA-540a	TR Transportation	TR-RA Rail Transportation
	Driver Working Conditions	N/A	SASB TR-RO-320a	TR Transportation	TR-RO Road Transportation
Occupational health and safety	Report the information for all employees about: i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	N/A	GRI 403-9-a		

SDG 3: Target 3.6

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Occupational health and safety	Report the information for all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	N/A	GRI 403-9-b		
	The work-related hazards that pose a risk of high-consequence injury, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.	N/A	GRI 403-9-c		
Product Quality & Safety	Product Safety	N/A	SASB TR-AP-250a	TR Transportation	TR-AP Auto Parts
	Product Safety	N/A	SASB TR-AU-250a	TR Transportation	TR-AU Automobiles
	Customer Safety	N/A	SASB TR-CR-250a	TR Transportation	TR-CR Car Rental & Leasing
Safety	Number of safety-related defect complaints, percentage investigated	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Automobile	
	Vehicle models rated with an overall 5-star safety rating	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Automobile	

Target 3.7

By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programs

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	ICESCR, CEDAW, Declaration of Alma-Ata
Publications and other resources on Business and the SDGs	103, 104

Disclosures 3.7

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Access to Medicines	N/A	SASB HC-BP-240a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Affordability & Pricing	N/A	SASB HC-BP-240b	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Access for Low-Income Patients	N/A	SASB HC-DY-240a	HC Health Care	HC-DY Health Care Delivery
	Access to Coverage	N/A	SASB HC-MC-240a	HC Health Care	HC-MC Managed Care
	Affordability & Pricing	N/A	SASB HC-MS-240a	HC Health Care	HC-MS Medical Equipment & Supplies
Health and Well-being	The company ensures the provision and coverage of gender- responsive health information and services for its employees.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company requires its suppliers to address the specific health, safety and hygiene needs of their women workers, and to provide their workers with a gender-responsive, safe and healthy work environment.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company requires its suppliers to ensure access to gender- responsive health information and services for their workers.	N/A	WBA - Gender Benchmark Methodology Report 2021		
Labor	L,13, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the labour rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 3: Target 3.7

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Labor	L10, In the course of the reporting period, how frequently were workers injured (injuries per hour worked)?	N/A	UN Global Compact - 2022 Communication on Progress		
	L11, In the course of the reporting period, what was the company's incident rate?	N/A	UN Global Compact - 2022 Communication on Progress		
	L12, In the course of the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to the adverse impact associated with the following labour rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	L8, In the course of the reporting period, what was the percentage of women in: (%)	N/A	UN Global Compact - 2022 Communication on Progress		
	L9, What was the average ratio of the basic salary and remuneration of women to men (comparing jobs of equal value) during the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
Occupational health and safety	An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.	N/A	GRI 403-6-a		
	A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.	N/A	GRI 403-6-b		

Target 3.8

Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, Declaration of Alma-Ata, ILO C161
Publications and other resources on Business and the SDGs	45, 104

Disclosures 3.8

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Access to Medicines	N/A	SASB HC-BP-240a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Affordability & Pricing	N/A	SASB HC-BP-240b	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Access for Low-Income Patients	N/A	SASB HC-DY-240a	HC Health Care	HC-DY Health Care Delivery
	Access to Coverage	N/A	SASB HC-MC-240a	HC Health Care	HC-MC Managed Care
	Affordability & Pricing	N/A	SASB HC-MS-240a	HC Health Care	HC-MS Medical Equipment & Supplies
Access to quality essential health care services	Access to health care in surveyed communities (m/w). If access for workers or smallholders is believed to be different, include data.	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 14.7 ii)		
	Proportion of workers (m/w) who have access to health services for work-related accidents or diseases made available or paid for by the Company system	% by gender	UN Global Compact-Oxfam Poverty Footprint PF – 13.7		
	Proportion of workers (m/w) who have access to health services for other personal health issues (not related to or caused by work) made available or paid for by the Company system	% by gender	UN Global Compact-Oxfam Poverty Footprint PF – 13.7		
	Number of people benefit from the company health service for workers that is available to family and community members	Number of people	UN Global Compact-Oxfam Poverty Footprint PF – 14.4		
	Cost of employee health and safety	$ currency	UNCTAD core SDGs reporting indicator C.3		
	Do medical and health services, education programmes and products reflect the different needs and concerns of women and men? Are medical and health personnel trained in specific health needs of women workers?	Number/%	The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)		

SDG 3: Target 3.8

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Customer Welfare	Counterfeit Drugs	N/A	SASB HC-BP-260a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Management of Controlled Substances	N/A	SASB HC-DR-260a	HC Health Care	HC-DR Drug Retailers
	Patient Health Outcomes	N/A	SASB HC-DR-260b	HC Health Care	HC-DR Drug Retailers
	Management of Controlled Substances	N/A	SASB HC-DY-260a	HC Health Care	HC-DY Health Care Delivery
	Counterfeit Drugs	N/A	SASB HC-DI-260a	HC Health Care	HC-DI Health Care Distributors
	Improved Outcomes	N/A	SASB HC-MC-260a	HC Health Care	HC-MC Managed Care
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E17, Where applicable, please report the company's emissions of the following pollutants during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Equitable access to health goods	Number and percentage of patients with low-cost access to health services who successfully completed the clinically recommended course of a health intervention during the reporting period	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Healthcare Providers & Services	
	Ratio of the price savings obtained by the client from purchasing a product/service from the organization compared to the average price that would be otherwise paid	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Pharmaceuticals, biotechnology and life sciences	

SDG 3: Target 3.8

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Equitable access to health goods	Presence of a policy for reporting confirmed cases of substandard and falsified medicines	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Pharmaceuticals, biotechnology and life sciences	
	Countries with which the producer of health goods has agreed to voluntary licensing deals	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Pharmaceuticals, biotechnology and life sciences	
Inclusive business	Estimated number of individuals with increased access to health care services as a result of the inclusive business initiative.	# of individuals	BCtA Indicators		
	Estimated number of individuals with increased access to medicines as a result of the inclusive business initiative.	# of individuals	BCtA Indicators		
Indirect Economic Impacts	a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	N/A	GRI 203-2		
Labor	L,13, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the labour rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	L10, In the course of the reporting period, how frequently were workers injured (injuries per hour worked)?	N/A	UN Global Compact - 2022 Communication on Progress		
	L11, In the course of the reporting period, what was the company's incident rate?	N/A	UN Global Compact - 2022 Communication on Progress		
	L12, In the course of the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to the adverse impact associated with the following labour rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	L8, In the course of the reporting period, what was the percentage of women in: (%)	N/A	UN Global Compact - 2022 Communication on Progress		
	L9, What was the average ratio of the basic salary and remuneration of women to men (comparing jobs of equal value) during the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
Occupational health and safety	An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.	N/A	GRI 403-6-a		
Product Quality & Safety	Drug Safety	N/A	SASB HC-BP-250a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Safety of Clinical Trial Participants	N/A	SASB HC-BP-210a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Supply Chain Management	N/A	SASB HC-BP-430a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals

SDG 3: Target 3.8

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Quality & Safety	Drug Supply Chain Integrity	N/A	SASB HC-DR-250a	HC Health Care	HC-DR Drug Retailers
	Quality of Care & Patient Satisfaction	N/A	SASB HC-DY-250a	HC Health Care	HC-DY Health Care Delivery
	Product Safety	N/A	SASB HC-DI-250a	HC Health Care	HC-DI Health Care Distributors
	Plan Performance	N/A	SASB HC-MC-250a	HC Health Care	HC-MC Managed Care
	Product Safety	N/A	SASB HC-MS-250a	HC Health Care	HC-MS Medical Equipment & Supplies
	Supply Chain Management	N/A	SASB HC-MS-430a	HC Health Care	HC-MS Medical Equipment & Supplies
Selling Practices & Product Labeling	Transparent Information & Fair Advice for Customers	N/A	SASB FN-IN-270a	FN Financials	FN-IN Insurance
	Ethical Marketing	N/A	SASB HC-BP-270a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Pricing & Billing Transparency	N/A	SASB HC-DY-270a	HC Health Care	HC-DY Health Care Delivery
	Ethical Marketing	N/A	SASB HC-MS-270a	HC Health Care	HC-MS Medical Equipment & Supplies

Possible Gaps

- Workers protected from unreasonable financial burden from health spending

IAEG-SDG indicators

Indicators	Units
3.8.1 Coverage of essential health services (defined as the average coverage of essential services based on tracer interventions that include reproductive, maternal, newborn and child health, infectious diseases, non-communicable diseases and service capacity and access, among the general and the most disadvantaged population)	%
3.8.2 Proportion of population with large household expenditures on health as a share of total household expenditure or income	% of population

Target 3.9

By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, WHO, ILO C161, Montreal Protocol, Basel Convention, Rotterdam Convention, MARPOL, Aichi Biodiversity Targets
Publications and other resources on Business and the SDGs	5, 52, 89, 103, 106, 116

Disclosures 3.9

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Air quality	Air Quality	N/A	SASB EM-CM-120a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Air Emissions	N/A	SASB EM-IS-120a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Air Quality	N/A	SASB EM-MM-120a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Air Quality	N/A	SASB EM-EP-120a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Air Quality	N/A	SASB EM-MD-120a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Air Quality	N/A	SASB EM-RM-120a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Air Quality	N/A	SASB IF-EU-120a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Air Quality	N/A	SASB IF-WM-120a	IF Infrastructure	IF-WM Waste Management
	Air Quality	N/A	SASB RR-BI-120a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Air Quality	N/A	SASB RR-PP-120a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Air Quality	N/A	SASB RT-CH-120a	RT Resource Transformation	RT-CH Chemicals
	Air Quality	N/A	SASB RT-CP-120a	RT Resource Transformation	RT-CP Containers & Packaging

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Air quality	Air Quality	N/A	SASB TR-AF-120a	TR Transportation	TR-AF Air Freight & Logistics
	Air Quality	N/A	SASB TR-CL-120a	TR Transportation	TR-CL Cruise Lines
	Air Quality	N/A	SASB TR-MT-120a	TR Transportation	TR-MT Marine Transportation
	Air Quality	N/A	SASB TR-RA-120a	TR Transportation	TR-RA Rail Transportation
	Air Quality	N/A	SASB TR-RO-120a	TR Transportation	TR-RO Road Transportation
	Methane emissions	Kt of CO_2 equivalent and % change from 1990	World Bank WDI (adapted)		
	Nitrous oxide emissions	Thousand metric tons of CO_2 equivalent and % change from 1990	World Bank WDI (adapted)		
	PM2.5 air pollution, mean annual exposure	Micrograms per cubic meter	World Bank WDI (adapted)		
	Energy related methane emissions	% of total methane emissions	World Bank WDI (adapted)		
	PM2.5 Exposure PMD 55%	N/A	Yale University Environmental Performance Index (adapted)		
	Household Solid Fuels HAD 40%	N/A	Yale University Environmental Performance Index (adapted)		
	Ozone Exposure	N/A	Yale University Environmental Performance Index (adapted)		
	a. Gross direct (Scope 1) GHG emissions in metric tons of CO_2 equivalent. b. Gases included in the calculation; whether CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO_2 emissions in metric tons of CO_2 equivalent	Metric tons of CO_2 equivalent	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standard 305-1)		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Air quality	a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO_2 equivalent b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO_2 equivalent. c. If available, the gases included in the calculation; whether CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, or al	Metric tons of CO_2 equivalent	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standard 305-2)		
	a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO_2 equivalent. b. If available, the gases included in the calculation; whether CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO_2 emissions in metric tons of CO_2 equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation	Metric tons of CO_2 equivalent	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standard 305-3)		
Critical Incident Risk Management	Critical Incident Risk Management	N/A	SASB EM-EP-540a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Operational Safety, Emergency Preparedness & Response	N/A	SASB EM-MD-540a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Critical Incident Risk Management	N/A	SASB EM-RM-540a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Critical Incident Risk Management	N/A	SASB EM-SV-540a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Nuclear Safety & Emergency Management	N/A	SASB IF-EU-540a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Integrity of Gas Delivery Infrastructure	N/A	SASB IF-GU-540a	IF Infrastructure	IF-GU Gas Utilities & Distributors
	Operational Safety, Emergency Preparedness & Response	N/A	SASB RR-BI-540a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Operational Safety, Emergency Preparedness & Response	N/A	SASB RT-CH-540a	RT Resource Transformation	RT-CH Chemicals
Emissions	a. Gross direct (Scope 1) GHG emissions in metric tons of CO_2 equivalent. b. Gases included in the calculation; whether CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO_2 emissions in metric tons of CO_2 equivalent	N/A	GRI 305-1		
	a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO_2 equivalent b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO_2 equivalent. c. If available, the gases included in the calculation; whether CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.	N/A	GRI 305-2		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Emissions	a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO_2 equivalent. b. If available, the gases included in the calculation; whether CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO_2 emissions in metric tons of CO_2 equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation	N/A	GRI 305-3		
	Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent	N/A	GRI 305-6-a		
	a. Significant air emissions, in kilograms or multiples, for each of the following: i. NOX ii. SOX iii. Persistent organic pollutants (POP) iv. Volatile organic compounds (VOC) v. Hazardous air pollutants (HAP) vi. Particulate matter (PM) vii. Other standard categories of air emissions identified in relevant regulations b. Source of the emission factors used. c. Standards, methodologies, assumptions, and/or calculation tools used.	N/A	GRI 305-7		
Employee Health & Safety	Workforce Health & Safety	N/A	SASB EM-CO-320a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Workforce Health & Safety	N/A	SASB EM-CM-320a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Workforce Health & Safety	N/A	SASB EM-IS-320a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Workforce Health & Safety	N/A	SASB EM-MM-320a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Workforce Health & Safety	N/A	SASB EM-EP-320a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Workforce Health & Safety	N/A	SASB EM-RM-320a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Workforce Health & Safety	N/A	SASB EM-SV-320a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Workforce Health & Safety	N/A	SASB FB-AG-320a	FB Food & Beverage	FB-AG Agricultural Products
	Workforce Health & Safety	N/A	SASB FB-MP-320a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Workforce Health & Safety	N/A	SASB IF-EU-320a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Workforce Health & Safety	N/A	SASB IF-WM-320a	IF Infrastructure	IF-WM Waste Management

SDG 3: Target 3.9

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Employee Health & Safety	Workforce Health & Safety	N/A	SASB RR-FC-320a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Workforce Health & Safety	N/A	SASB RT-CH-320a	RT Resource Transformation	RT-CH Chemicals
	Smoke-free Casinos	N/A	SASB SV-CA-320a	SV Services	SV-CA Casinos & Gaming
	Labor Conditions	N/A	SASB TC-ES-320a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Employee Health & Safety	N/A	SASB TC-SC-320a	TC Technology & Communications	TC-SC Semiconductors
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E17, Where applicable, please report the company's emissions of the following pollutants during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E18, Please report the company's total weight of waste generated in metric tonnes during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E19, Please report the percentage of the company's waste that was hazardous waste (i,e,, hazardous waste ratio) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E20, Please report the company's estimated metric tonnes of single-use plastic consumed wherever material along the value chain during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Occupational health and safety	a. For all employees: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. c. The work-related hazards that pose a risk of ill health, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to cases of ill health during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	N/A	GRI 403-10		
	Report the information for all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	N/A	GRI 403-9-b		
	The work-related hazards that pose a risk of high-consequence injury, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.	N/A	GRI 403-9-c		
	Management of Chemicals in Products	N/A	SASB CG-AA-250a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Quality & Safety	Product Safety	N/A	SASB CG-AM-250a	CG Consumer Goods	CG-AM Appliance Manufacturing
	Management of Chemicals in Products	N/A	SASB CG-BF-250a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Product Environmental, Health, and Safety Performance	N/A	SASB CG-HP-250a	CG Consumer Goods	CG-HP Household & Personal Products
	Chemical & Safety Hazards of Products	N/A	SASB CG-TS-250a	CG Consumer Goods	CG-TS Toys & Sporting Goods
	Drinking Water Quality	N/A	SASB IF-WU-250a	IF Infrastructure	IF-WU Water Utilities & Services
	Safety & Environmental Stewardship of Chemicals	N/A	SASB RT-CH-410b	RT Resource Transformation	RT-CH Chemicals
	Product Safety	N/A	SASB RT-CP-250a	RT Resource Transformation	RT-CP Containers & Packaging
	Product Safety	N/A	SASB RT-EE-250a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
Waste	Toxic Release in Air, Water and Land	lbs/square mile	UNSDSN indicators (adapted)		
	Toxic Release in Air, Water and Land	lbs/square mile	UNSDSN indicators (adapted)		
	a. For the organization's significant actual and potential waste-related impacts, a description of: i. the inputs, activities, and outputs that lead or could lead to these impacts; ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain.	N/A	GRI 306-1		
	Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse ii. Recycling iii. Composting iv. Recovery, including energy recovery v. Incineration (mass burn) vi. Deep well injection vii. Landfill viii. On-site storage iv. Other (to be specified by the organization)	N/A	GRI 306-2-a		
	Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.	N/A	GRI 306-2-a		
	If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations.	N/A	GRI 306-2-b		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Waste	Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse ii. Recycling iii. Composting iv. Recovery, including energy recovery v. Incineration (mass burn) vi. Deep well injection vii. Landfill viii. On-site storage iv. Other (to be specified by the organization)	N/A	GRI 306-2-b		
	The processes used to collect and monitor waste-related data.	N/A	GRI 306-2-c		
	Total number and total volume of recorded significant spills	N/A	GRI 306-3-a		
	Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.	N/A	GRI 306-3-a		
	The following additional information for each spill that was reported in the organization's financial statements: i. Location of spill; ii. Volume of spill; iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization)	N/A	GRI 306-3-b		
	Impacts of significant spills	N/A	GRI 306-3-c		
	Total weight for each of the following: i. Hazardous waste transported ii. Hazardous waste imported iii. Hazardous waste exported iv. Hazardous waste treated	N/A	GRI 306-4-a		
	Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.	N/A	GRI 306-4-a		
	Percentage of hazardous waste shipped internationally	N/A	GRI 306-4-b		
	Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations.	N/A	GRI 306-4-b		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Waste	Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations.	N/A	GRI 306-4-c		
	A breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal: i. onsite; ii. offsite.	N/A	GRI 306-4-d		
	Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.	N/A	GRI 306-5-a		
	Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.	N/A	GRI 306-5-b		
	Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.	N/A	GRI 306-5-c		
	For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal: i. onsite; ii. offsite.	N/A	GRI 306-5-d		
Waste & Hazardous Materials Management	Waste Management	N/A	SASB EM-CO-150a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Waste Management	N/A	SASB EM-CM-150a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Waste Management	N/A	SASB EM-IS-150a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Waste & Hazardous Materials Management	N/A	SASB EM-MM-150a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Hazardous Materials Management	N/A	SASB EM-RM-150a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Chemicals Management	N/A	SASB EM-SV-150a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Waste & Hazardous Materials Management	Waste Management	N/A	SASB HC-DY-150a	HC Health Care	HC-DY Health Care Delivery
	Coal Ash Management	N/A	SASB IF-EU-150a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Environmental Impacts of Project Development	N/A	SASB IF-EN-160a	IF Infrastructure	IF-EN Engineering & Construction Services
	Management of Leachate & Hazardous Waste	N/A	SASB IF-WM-150a	IF Infrastructure	IF-WM Waste Management
	Hazardous Waste Management	N/A	SASB RR-ST-150a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Hazardous Waste Management	N/A	SASB RT-AE-150a	RT Resource Transformation	RT-AE Aerospace & Defense
	Hazardous Waste Management	N/A	SASB RT-CH-150a	RT Resource Transformation	RT-CH Chemicals
	Waste Management	N/A	SASB RT-CP-150a	RT Resource Transformation	RT-CP Containers & Packaging
	Hazardous Waste Management	N/A	SASB RT-EE-150a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Waste Management	N/A	SASB TC-ES-150a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Waste Management	N/A	SASB TC-SC-150a	TC Technology & Communications	TC-SC Semiconductors
	Waste Management	N/A	SASB TR-AP-150a	TR Transportation	TR-AP Auto Parts
Water & Wastewater Management	Water Management	N/A	SASB EM-CO-140a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Water Management	N/A	SASB EM-CM-140a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Water Management	N/A	SASB EM-IS-140a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Water Management	N/A	SASB EM-MM-140a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Water Management	N/A	SASB EM-EP-140a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Water Management	N/A	SASB EM-RM-140a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Water Management Services	N/A	SASB EM-SV-140a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Water Management	N/A	SASB FB-AG-140a	FB Food & Beverage	FB-AG Agricultural Products

SDG 3: Target 3.9

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water & Wastewater Management	Water Management	N/A	SASB FB-MP-140a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Water Management	N/A	SASB FB-PF-140a	FB Food & Beverage	FB-PF Processed Foods
	Water Management	N/A	SASB IF-EU-140a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Effluent Quality Management	N/A	SASB IF-WU-140b	IF Infrastructure	IF-WU Water Utilities & Services
	Water Management in Manufacturing	N/A	SASB RR-BI-140a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Water Management	N/A	SASB RR-PP-140a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Water Management in Manufacturing	N/A	SASB RR-ST-140a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Water Management	N/A	SASB RT-CH-140a	RT Resource Transformation	RT-CH Chemicals
	Water Management	N/A	SASB RT-CP-140a	RT Resource Transformation	RT-CP Containers & Packaging
Water quality	Percent of facilities adhering to relevant water quality standard(s)	% of total facilities	CEO Water Mandate's Corporate Water Disclosure Guidelines		
	Water performance in the value chain	N/A	CEO Water Mandate's Corporate Water Disclosure Guidelines		

IAEG-SDG indicators

Indicators	Units
3.9.1 Mortality rate attributed to household and ambient air pollution	N/A
3.9.2 Mortality rate attributed to unsafe water, unsafe sanitation and lack of hygiene (exposure to unsafe Water, Sanitation and Hygiene for All (WASH) services)	N/A
3.9.3 Mortality rate attributed to unintentional poisoning	N/A

Target 3.A

Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate.

Disclosures 3.A

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Customer Welfare	Public Health	N/A	SASB FB-TB-260a	FB Food & Beverage	FB-TB Tobacco
Selling Practices & Product Labeling	Marketing Practices	N/A	SASB FB-TB-270a	FB Food & Beverage	FB-TB Tobacco

Target 3.B

Support the research and development of vaccines and medicines for the communicable and noncommunicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which affirms the right of developing countries to use to the full the provisions in the Agreement on Trade Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all.

Disclosures 3.B

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Access to Medicines	N/A	SASB HC-BP-240a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Affordability & Pricing	N/A	SASB HC-BP-240b	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Access for Low-Income Patients	N/A	SASB HC-DY-240a	HC Health Care	HC-DY Health Care Delivery
Improving health outcomes	Number of R&D capacity building initiatives in partnership with local organizations	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Pharmaceuticals, biotechnology and life sciences	

Target 3.C

Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States.

Disclosures 3.C

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Employee Engagement, Diversity & Inclusion	Employee Recruitment, Development & Retention	N/A	SASB HC-BP-330a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Employee Recruitment, Development & Retention	N/A	SASB HC-DY-330a	HC Health Care	HC-DY Health Care Delivery
Economic resilience	Number or % of low-cost access to private health insurance (protection gap)	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Insurance	

Target 3.D

Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks.

Disclosures 3.D

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Physical Impacts of Climate Change	Climate Change Impacts on Human Health & Infrastructure	N/A	SASB HC-DY-450a	HC Health Care	HC-DY Health Care Delivery
	Climate Change Impacts on Human Health	N/A	SASB HC-MC-450a	HC Health Care	HC-MC Managed Care
Public health & nutrition	Percentage of agricultural products sourced from suppliers certified regarding food safety	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Food & Staples retailing	
	Non-compliance in food safety and food quality (number of documented incidents)	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Food products	
	Percentage of advertising impressions (1) made on children and (2) made on children promoting products that meet dietary guidelines	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Food products	

GOAL 4. QUALITY EDUCATION

4 QUALITY
EDUCATION

SUSTAINABLE DEVELOPMENT GOAL 4:

ENSURE INCLUSIVE AND EQUITABLE QUALITY EDUCATION AND PROMOTE LIFELONG LEARNING OPPORTUNITIES FOR ALL

4 QUALITY EDUCATION

Target 4.1

By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes.

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, CRC, ICESCR, CEDAW, ILO C138, ILO C182
Publications and other resources on Business and the SDGs	77, 88, 96

Disclosures 4.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Customer Welfare	Quality of Education & Gainful Employment	N/A	SASB SV-ED-260a	SV Services	SV-ED Education
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		

IAEG-SDG indicators

Indicators	Units
4.1.1 Proportion of children and young people: (a) in grades 2/3; (b) at the end of primary; and (c) at the end of lower secondary achieving at least a minimum proficiency level in (i) reading and (ii) mathematics, by sex	% of children

Target 4.2

By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, CRC, CEDAW, ILO C156, ILO C183
Publications and other resources on Business and the SDGs	45, 104

Disclosures 4.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Customer Welfare	Quality of Education & Gainful Employment	N/A	SASB SV-ED-260a	SV Services	SV-ED Education

Target 4.3

By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university.

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, CEDAW, ICESCR, ILO C142, ILO C159,
Publications and other resources on Business and the SDGs	45, 57, 103

Disclosures 4.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Customer Welfare	Quality of Education & Gainful Employment	N/A	SASB SV-ED-260a	SV Services	SV-ED Education
Employee training and education	Total estimated number of individuals receiving training from the company as a result of the initiative. (e.g. employees, suppliers, distributors)	# of individuals	BctA Indicators		
	Total estimated amount (USD) of costs incurred by the training provided to individuals as a result of the initiative.	$USD	BctA Indicators		
	Average hours of training per year per employee, with breakdown by employment category	Hours	UNCTAD core SDGs reporting indicators C.2		
Labor	L,13, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the labour rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	L12, In the course of the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to the adverse impact associated with the following labour rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	L8, In the course of the reporting period, what was the percentage of women in: (%)	N/A	UN Global Compact - 2022 Communication on Progress		
	L9, What was the average ratio of the basic salary and remuneration of women to men (comparing jobs of equal value) during the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
Training and Education	Average hours of training that the organization's employees have undertaken during the reporting period, by: i. Gender; ii. Employee category	N/A	GRI 404-1-a		

IAEG-SDG indicators

Indicators	Units
4.3.1 Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by sex	N/A

Target 4.4

By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, CRC, ILO C142
Publications and other resources on Business and the SDGs	14, 32, 103

Disclosures 4.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Customer Welfare	Quality of Education & Gainful Employment	N/A	SASB SV-ED-260a	SV Services	SV-ED Education
Employee training and education	Approximate proportion of workers (m/w) along the value chain who receive training per year	% of workers by gender	UN Global Compact-Oxfam Poverty Footprint PF – 4.1		
	Average number of hours (or days) of training(s) provided to workers (m/w) along the value chain	Hours or days per gender	UN Global Compact-Oxfam Poverty Footprint PF – 4.1		
	Details on the type(s) of training(s) provided along the value chain	N/A	UN Global Compact-Oxfam Poverty Footprint PF – 4.1		
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 4: Target 4.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Training and Education	Average hours of training that the organization's employees have undertaken during the reporting period, by: i. Gender; ii. Employee category.	N/A	GRI 404-1-a		

Possible Gaps

- Internship programs

IAEG-SDG indicators

Indicators	Units
4.4.1 Proportion of youth and adults with information and communications technology (ICT) skills, by type of skill	% of youth and adults

Target 4.5

By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations.

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, CEDAW, UNESCO EFA, Convention against Discrimination in Education, CRC, CRPD, ILO C159, ILO C169
Publications and other resources on Business and the SDGs	32, 103, 104

Disclosures 4.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Education	Number of learners from underserved communities	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Software & Services	
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Training and Education	Average hours of training that the organization's employees have undertaken during the reporting period, by: i. Gender; ii. Employee category.	N/A	GRI 404-1-a		

Possible Gaps

- Equal opportunity to vocational training and internship programs
- Policies/strategies put in place to counter discrimination and affirmative actions

IAEG-SDG indicators

Indicators	Units
4.5.1 Parity indices (female/male, rural/urban, bottom/top wealth quintile and others such as disability status, indigenous peoples and conflict-affected, as data become available) for all education indicators on this list that can be disaggregated	N/A

Target 4.6

By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy.

Disclosures 4.6

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Customer Welfare	Quality of Education & Gainful Employment	N/A	SASB SV-ED-260a	SV Services	SV-ED Education

Target 4.7

By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	ICESCR, Rio Declaration
Publications and other resources on Business and the SDGs	45, 116

Disclosures 4.7

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		

Target 4.A

Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, nonviolent, inclusive and effective learning environments for all.

Disclosures 4.A

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Providing connectivity solutions to enhance access to education	Number of learners accessing education through connectivity	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Telecommunications Services	

GOAL 5. GENDER EQUALITY

5 GENDER EQUALITY

SUSTAINABLE DEVELOPMENT GOAL 5:

ACHIEVE GENDER EQUALITY AND EMPOWER ALL WOMEN AND GIRLS

5 GENDER EQUALITY

Target 5.1

End all forms of discrimination against all women and girls everywhere

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICCPR, ICESCR, CEDAW, UNGP, ILO MNE Declaration, ILO C100, ILO C111, ILO C156, ILO C183, ILO R090, ILO R111, ILO R165, ILO R191
Publications and other resources on Business and the SDGs	12, 14, 30, 32, 43, 63, 72, 76, 85, 103, 116

Disclosures 5.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Diversity and Equal Opportunity	a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). b. Percentage of employees per employee category in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).	N/A	GRI 405-1		
	Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.	N/A	GRI 405-2-a		
Employee Engagement, Diversity & Inclusion	Employee Recruitment, Inclusion & Performance	N/A	SASB CG-EC-330a	CG Consumer Goods	CG-EC E-Commerce
	Workforce Diversity & Inclusion	N/A	SASB CG-MR-330a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Employee Diversity & Inclusion	N/A	SASB FN-AC-330a	FN Financials	FN-AC Asset Management & Custody Activities
	Employee Diversity & Inclusion	N/A	SASB FN-IB-330a	FN Financials	FN-IB Investment Banking & Brokerage
	Workforce Diversity & Inclusion	N/A	SASB SV-AD-330a	SV Services	SV-AD Advertising & Marketing
	Workforce Diversity & Engagement	N/A	SASB SV-PS-330a	SV Services	SV-PS Professional & Commercial Services
	Employee Diversity & Inclusion	N/A	SASB TC-HW-330a	TC Technology & Communications	TC-HW Hardware
	Employee Recruitment, Inclusion & Performance	N/A	SASB TC-IM-330a	TC Technology & Communications	TC-IM Internet Media & Services
	Recruiting & Managing a Global, Diverse & Skilled Workforce	N/A	SASB TC-SI-330a	TC Technology & Communications	TC-SI Software & IT Services

SDG 5: Target 5.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Gender equality	Managing inequality, discrimination and diversity, including disability	Example metrics: % of employees per employee category by gender, age group, and other indicators of diversity # of incidents of discrimination % of employees with disabilities	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	What is the frequency of periodic equal pay reviews/audits, including basic pay, overtime and bonuses? What is the methodology for the equal pay reviews? What were the findings of the last review and is a plan of action underway to redress the gender wage gap found in pay reviews, or plans to undertake such actions in the future? What is the explanation of source, nature and likely causes of any differences between women's and men's pay within the business?	Number of review per a period of time	The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)		
	Total number and rate of employee turnover during the reporting period, by age group, gender and region	Number and %	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standard 401-1)		
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 5: Target 5.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Inclusive supply chain	Track and engage with women in the supply chain: track number of female smallholders; track and report commodities with highest prevalence of women; consulting women in auditing processes	N/A	Behind the Brands scorecard indicator wom2.1		
	Implement a supply-chain wide (beyond projects limited in scale and scope) to provide gender-sensitive assistance to women smallholders and producers in their supply chain *[wom3.2]*	N/A	Behind the Brands scorecard indicator wom3.2		
	Supplier code requires suppliers to have non-discrimination and equal opportunity policy *[wom4.1.1]*	N/A	Behind the Brands scorecard indicator wom4.1.1		
	Projects: programmes and/or projects that promote the empowerment of rural women and girls in the supply chain	N/A	Behind the Brands scorecard indicator wom1.2.1		
Labor	L,13, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the labour rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	L12, In the course of the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to the adverse impact associated with the following labour rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	L8, In the course of the reporting period, what was the percentage of women in: (%)	N/A	UN Global Compact - 2022 Communication on Progress		
	L9, What was the average ratio of the basic salary and remuneration of women to men (comparing jobs of equal value) during the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	a. Total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.	N/A	GRI 401-1		
	a. Total number of employees that were entitled to parental leave, by gender. b. Total number of employees that took parental leave, by gender. c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender. d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender. e. Return to work and retention rates of employees that took parental leave, by gender.	N/A	GRI 401-3		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Market Presence	a. When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage. b. When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage. c. Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used. d. The definition used for 'significant locations of operation'.	N/A	GRI 202-1		
Non-discrimination	Managing inequality, discrimination and diversity, including disability	Example metrics: % of employees per employee category by gender, age group, and other indicators of diversity # of incidents of discrimination % of employees with disabilities	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	Percentage of employees per employee category, by age group, gender and other indicators of diversity	%	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation		
	a. Total number of incidents of discrimination during the reporting period. b. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action.	N/A	GRI 406-1		
	Total number and rate of new employee hires during the reporting period, by age group, gender and region	Number and %	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standard 401-1)		
Parental leave	What is the business' policy on maternity, paternity and family leave length and entitlements and to what extent does this go above the statutory provisions in the regulatory regime where the business is operating? Do these policies apply throughout the operations in each country? Are sex-disaggregated statistics kept and tracked?	N/A	The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Training and Education	Average hours of training that the organization's employees have undertaken during the reporting period, by: i. Gender; ii. Employee category.	N/A	GRI 404-1-a		
	Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period	N/A	GRI 404-3-a		

IAEG-SDG indicators

Indicators	Units
5.1.1 Whether or not legal frameworks are in place to promote, enforce and monitor equality and non-discrimination on the basis of sex	N/A

Target 5.2

Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	DEVAW, UDHR, ICCPR, ICESCR, UNGP, CAT, CRC, CRPD, ICRMW, UNDRIP, ILO C029, ILO C105
Publications and other resources on Business and the SDGs	12, 14, 32, 46, 104, 116

Disclosures 5.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Child Labor	Operations and suppliers considered to have significant risk for incidents of: i. child labor; ii. young workers exposed to hazardous work.	N/A	GRI 408-1-a		
Forced of Compulsory Labor	Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of: i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk	N/A	GRI 409-1-a		
Governance and Strategy	G10, How does the company capture lessons regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G3, Does the company have in place a code of conduct regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G4, Has the company appointed an individual or group responsible for each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G5, Does the company have a formal structure(s) (such as a cross-functional committee) to address each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6, Does the company have a process or processes to assess risk?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6,1, During the assessment of risk, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7, Does the company have a due diligence process through which it identifies, prevents, mitigates, and accounts for actual and potential negative impacts on sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 5: Target 5.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Governance and Strategy	G7,1, During the due diligence process, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8, Are there any processes through which members of the company's workforce can raise concerns about the company's conduct related to human rights, labour rights, environment, or anti-corruption?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8,1, Please provide additional detail regarding the process(es) the company has through which members of the company's workforce can raise concerns about the company's conduct,	N/A	UN Global Compact - 2022 Communication on Progress		
	G9, Does the company provide or enable access to effective remedy to right holders / stakeholders where it has caused or contributed to the adverse impact?	N/A	UN Global Compact - 2022 Communication on Progress		
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Supplier Social Assesment	Percentage of new suppliers that were screened using social criteria	N/A	GRI 414-1-a		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Supplier Social Assesment	a. Number of suppliers assessed for social impacts. b. Number of suppliers identified as having significant actual and potential negative social impacts. c. Significant actual and potential negative social impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.	N/A	GRI 414-2		
Workplace violence and harassment	Reported incidents of gender-based violence occurring in and around the workplace (e.g., sexual harassment, violence while traveling to workplace, including while carrying out livelihood tasks such as collecting water and firewood, alcohol-related violence, etc.)	Number of incidents	UN Global Compact-Oxfam Poverty Footprint PF - 18.3		
	Does the Company system have a policy/code addressing workplace harassment (including sexual harassment) and does the policy/code explicitly extend to its supply chain?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 18.5		
	Does the Company system promote compliance of its workplace harassment policy/code along the value chain? If yes, explain how.	N/A	UN Global Compact-Oxfam Poverty Footprint PF – 18.5		
	Do ALL major employers along the value chain have a policy/code on workplace harassment (including sexual harassment)?	N/A	UN Global Compact-Oxfam Poverty Footprint PF – 18.5		
	Does the business have an explicit, well-publicized policy of zero tolerance towards gender-based violence and harassment? Is there a confidential complaint procedure? If yes, please explain.	N/A	The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)		

IAEG-SDG indicators

Indicators	Units
5.2.1 Proportion of ever-partnered women and girls aged 15 years and older subjected to physical, sexual or psychological violence by a current or former intimate partner in the previous 12 months, by form of violence and by age	% of ever-partnered women and girls aged 15 years and older
5.2.2 Proportion of women and girls aged 15 years and older subjected to sexual violence by persons other than an intimate partner in the previous 12 months, by age and place of occurrence	% of ever-partnered women and girls aged 15 years and older

Target 5.3

Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any disclosures mapping for this target.

Target 5.4

Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, ILO C156, ILO R095, ILO R165, ILO C189
Publications and other resources on Business and the SDGs	14, 32, 85

Disclosures 5.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Childcare	Average investment for childcare provisions or benefits (per working family) by i) the Company system and ii) other employers in the value chain.	$currency	UN Global Compact-Oxfam Poverty Footprint PF - 15.7		
	What is the business' policy and provision of childcare facilities and how many employees, if any, use this facility?	N/A	The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)		
	Approximate proportion of young children of working parents who have access to local, affordable and safe childcare service.	%	UN Global Compact-Oxfam Poverty Footprint PF - 15.2		
Equal remuneration and benefits	What is the frequency of periodic equal pay reviews/audits, including basic pay, overtime and bonuses? What is the methodology for the equal pay reviews? What were the findings of the last review and is a plan of action underway to redress the gender wage gap found in pay reviews, or plans to undertake such actions in the future? What is the explanation of source, nature and likely causes of any differences between women's and men's pay within the business?	Number of review per a period of time	The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)		

SDG 5: Target 5.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Flexible work option	What is the business' policy regarding flexible working and how many employees - male and female - have used this provision? What steps are the company implementing to encourage the uptake of flexible working?	N/A	The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)		
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/ mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Indirect Economic Impacts	a. Extent of development of significant infrastructure investments and services supported. b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements.	N/A	GRI 203-1		
Labor	L,13, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the labour rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	L12, In the course of the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to the adverse impact associated with the following labour rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	L8, In the course of the reporting period, what was the percentage of women in: (%)	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Labor	L9, What was the average ratio of the basic salary and remuneration of women to men (comparing jobs of equal value) during the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	a. Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: i. life insurance; ii. health care; iii. disability and invalidity coverage; iv. parental leave; v. retirement provision; vi. stock ownership; vii. others. b. The definition used for 'significant locations of operation'.	N/A	GRI 401-2		
	a. Total number of employees that were entitled to parental leave, by gender. b. Total number of employees that took parental leave, by gender. c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender. d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender. e. Return to work and retention rates of employees that took parental leave, by gender.	N/A	GRI 401-3		
Parental leave	Allowing employees to earn pay while away attending to illness, a family member or newborn	Example metrics: Total # of employees that were entitled by parental leave, by gender; Return to work and retention rates of employees that took parental leave, by gender	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		

Possible Gaps

- Equality in remuneration and promotion opportunities for employees with family responsibilities

IAEG-SDG indicators

Indicators	Units
5.4.1 Proportion of time spent on unpaid domestic and care work, by sex, age and location	% of time spent on unpaid domestic and care work

Target 5.5

Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, ICCPR, ICERD, CEDAW, ILO C100, ILO C111, ILO C156, ILO C183, ILO R90, ILO R111
Publications and other resources on Business and the SDGs	1, 14, 32, 45, 47, 72, 85, 103

Disclosures 5.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Diversity and Equal Opportunity	a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). b. Percentage of employees per employee category in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).	N/A	GRI 405-1		
Employee Engagement, Diversity & Inclusion	Employee Recruitment, Inclusion & Performance	N/A	SASB CG-EC-330a	CG Consumer Goods	CG-EC E-Commerce
	Workforce Diversity & Inclusion	N/A	SASB CG-MR-330a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Employee Diversity & Inclusion	N/A	SASB FN-AC-330a	FN Financials	FN-AC Asset Management & Custody Activities
	Employee Diversity & Inclusion	N/A	SASB FN-IB-330a	FN Financials	FN-IB Investment Banking & Brokerage
	Workforce Diversity & Inclusion	N/A	SASB SV-AD-330a	SV Services	SV-AD Advertising & Marketing
	Workforce Diversity & Engagement	N/A	SASB SV-PS-330a	SV Services	SV-PS Professional & Commercial Services
	Employee Diversity & Inclusion	N/A	SASB TC-HW-330a	TC Technology & Communications	TC-HW Hardware

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Diversity and Equal Opportunity	Employee Recruitment, Inclusion & Performance	N/A	SASB TC-IM-330a	TC Technology & Communications	TC-IM Internet Media & Services
	Recruiting & Managing a Global, Diverse & Skilled Workforce	N/A	SASB TC-SI-330a	TC Technology & Communications	TC-SI Software & IT Services
Gender equality	Managing inequality, discrimination and diversity, including disability	Example metrics: % of employees per employee category by gender, age group, and other indicators of diversity # of incidents of discrimination % of employees with disabilities	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	Cost of business start-up procedures, female and male	$ currency	World Bank WDI (adapted)		
	Start-up procedures to register a business, female and male	Numbers	World Bank WDI (adapted)		
Governance and Strategy	Composition of the highest governance body and its committees by: i. Executive or non-executive; ii. Independence; iii. Tenure on the governance body; iv. Number of each individual's other significant positions and commitments, and the nature of the commitments; v. Gender; vi. Membership of under-represented social groups; vii. Competencies relating to economic, environmental, and social topics; viii. Stakeholder representation.	N/A	GRI 102-22-a		
	a. Nomination and selection processes for the highest governance body and its committees. b. Criteria used for nominating and selecting highest governance body members, including whether and how: i. stakeholders (including shareholders) are involved; ii. diversity is considered; iii. independence is considered; iv. expertise and experience relating to economic, environmental, and social topics are considered.	N/A	GRI 102-24		
	G1, Does the Board / highest governance body or most senior executive of the company: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G3, Does the company have in place a code of conduct regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G4, Has the company appointed an individual or group responsible for each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 5: Target 5.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Governance and Strategy	G5, Does the company have a formal structure(s) (such as a cross-functional committee) to address each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6, Does the company have a process or processes to assess risk?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6,1, During the assessment of risk, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7, Does the company have a due diligence process through which it identifies, prevents, mitigates, and accounts for actual and potential negative impacts on sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7,1, During the due diligence process, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8, Are there any processes through which members of the company's workforce can raise concerns about the company's conduct related to human rights, labour rights, environment, or anti-corruption?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8,1, Please provide additional detail regarding the process(es) the company has through which members of the company's workforce can raise concerns about the company's conduct,	N/A	UN Global Compact - 2022 Communication on Progress		
	G9, Does the company provide or enable access to effective remedy to right holders / stakeholders where it has caused or contributed to the adverse impact?	N/A	UN Global Compact - 2022 Communication on Progress		
	G10, How does the company capture lessons regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G12, Percentage of individuals within the company's Board / highest governance body by:	N/A	UN Global Compact - 2022 Communication on Progress		
	Disclosure 2-10 Nomination and selection of the highest governance body a. describe the nomination and selection processes for the highest governance body and its committees; b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: i. views of stakeholders (including shareholders); ii. diversity; iii. independence; iv. competencies relevant to the impacts of the organization.	N/A	GRI 2-10		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Governance and Strategy	Disclosure 2-9 Governance structure and composition c. describe the composition of the highest governance body and its committees by: i. executive and non-executive members; ii. independence; iii. tenure of members on the governance body; iv. number of other significant positions and commitments held by each member, and the nature of the commitments; v. gender; vi. under-represented social groups; vii. competencies relevant to the impacts of the organization; viii. stakeholder representation.	N/A	GRI 2-9-c		
Labor	L,13, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the labour rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	L12, In the course of the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to the adverse impact associated with the following labour rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	L8, In the course of the reporting period, what was the percentage of women in: (%)	N/A	UN Global Compact - 2022 Communication on Progress		
	L9, What was the average ratio of the basic salary and remuneration of women to men (comparing jobs of equal value) during the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
Women in leadership	Managing inequality, discrimination and diversity, including disability	Example metrics: % of employees per employee category by gender, age group, and other indicators of diversity # of incidents of discrimination % of employees with disabilities	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	Proportion of women interviewed who indicate that they are comfortable voicing their opinions about unequal treatment.	%	UN Global Compact-Oxfam Poverty Footprint - 20.9		
	Representation of women in management positions, skilled (non-management) positions, and unskilled positions	Number/%	UN Global Compact-Oxfam Poverty Footprint PF - 20.1		
	Where relevant, the proportion of women representatives in leadership roles in trade unions, workers' committee and/or associations.	%	UN Global Compact-Oxfam Poverty Footprint PF – 20.4		
	Total workforce, with breakdown by employment type, contract and gender	Head count or Full Time Equivalent (FTE)	UNCTAD core SDGs reporting indicators C.1		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Women in leadership	Number of female board members	Number	UNCTAD core SDGs reporting indicators D.1.2		
	Female share of employment in senior and middle management	%	World Bank WDI (adapted)		
	Firms with female participation in ownership	N/A	World Bank WDI (adapted)		
	Firms with female top manager	N/A	World Bank WDI (adapted)		

IAEG-SDG indicators

Indicators	Units
5.5.1 Proportion of seats held by women in (a) national parliaments and (b) local governments	% of seats in national parliaments and local governments
5.5.2 Proportion of women in managerial positions	% of managerial positions

Target 5.6

Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Program of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	ICPD 1994, Beijing Declaration, CEDAW, Declaration of Alma-Ata, ILO C183, R095, ILO R200
Publications and other resources on Business and the SDGs	32, 78, 103, 104

Disclosures 5.6

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		

Target 5.C

Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels

Disclosures 5.C

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Employee Engagement, Diversity & Inclusion	Employee Recruitment, Inclusion & Performance	N/A	SASB CG-EC-330a	CG Consumer Goods	CG-EC E-Commerce
	Workforce Diversity & Inclusion	N/A	SASB CG-MR-330a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Employee Diversity & Inclusion	N/A	SASB FN-AC-330a	FN Financials	FN-AC Asset Management & Custody Activities
	Employee Diversity & Inclusion	N/A	SASB FN-IB-330a	FN Financials	FN-IB Investment Banking & Brokerage
	Workforce Diversity & Inclusion	N/A	SASB SV-AD-330a	SV Services	SV-AD Advertising & Marketing
	Workforce Diversity & Engagement	N/A	SASB SV-PS-330a	SV Services	SV-PS Professional & Commercial Services
	Employee Diversity & Inclusion	N/A	SASB TC-HW-330a	TC Technology & Communications	TC-HW Hardware
	Employee Recruitment, Inclusion & Performance	N/A	SASB TC-IM-330a	TC Technology & Communications	TC-IM Internet Media & Services
	Recruiting & Managing a Global, Diverse & Skilled Workforce	N/A	SASB TC-SI-330a	TC Technology & Communications	TC-SI Software & IT Services

GOAL 6. CLEAN WATER AND SANITATION

6 CLEAN WATER
AND SANITATION

SUSTAINABLE DEVELOPMENT GOAL 6:

ENSURE AVAILABILITY AND SUSTAINABLE MANAGEMENT OF WATER AND SANITATION FOR ALL

6 CLEAN WATER AND SANITATION

Target 6.1

By 2030, achieve universal and equitable access to safe and affordable drinking water for all

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	A/RES/64/292, A/HRC/RES/15/9, Aichi Biodiversity Targets, ILO C161,
Publications and other resources on Business and the SDGs	5, 7, 14, 41, 52, 61, 62, 89, 116, 117

Disclosures 6.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Water Affordability & Access	N/A	SASB IF-WU-240a	IF Infrastructure	IF-WU Water Utilities & Services
Access to quality energy/ water and sanitation	Beneficiaries in terms of access to affordable, reliable, sustainable and modern energy	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	All Utilities	
Access to quality water and sanitation	Volume of potable water provided	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Water Utilities	
	Availability of drinking water supply (hours per day)	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Water Utilities	
Access to water	The adequacy of available WASH services within the catchment shall be identified.	N/A	AWS Standard 1.5		
	Estimated number of individuals who have improved access to an improved water source as a result of the initiative. As an example, this may include employees have improved access to water at the work site or consumers who purchase access to these services at a more affordable rate.	# of individuals	BCtA indicator		
	Percent of facilities with fully functioning WASH services for all workers	% of facilities	CEO Water Mandate's Corporate Water Disclosure Guidelines		
	Availability of sufficient, safe, acceptable, and physically accessible drinking water	N/A	WASH Pledge and Guiding Principles for Implementation WWS2.1		
	Drinking water testing	N/A	WASH Pledge and Guiding Principles for Implementation WWS2.4		
	Unsafe sanitation	N/A	Yale University Environmental Performance Index (adapted)		
	Unsafe drinking water	N/A	Yale University Environmental Performance Index (adapted)		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E12, Please provide details regarding the company's water withdrawal and consumption (own operations) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E13, Please provide details about the company's water intensity of products in regions with high or extremely high water stress,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
External impact management and communication	Information to define the site's physical scope for water stewardship purposes, including: its operational boundaries; the water sources from which the site draws; the locations to which the site returns its discharges; and the catchment(s) that the site affect(s) and upon which it is reliant.	N/A	AWS Standard 1.1		
	Understand relevant stakeholders, their water- related challenges, and the site's ability to influence beyond its boundaries.	N/A	AWS Standard 1.2		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights	% of rights holders report that they have not experienced threats/assaults	% of rights holders	AAAQ Framework (adapted)		
	% of rights holders with access to information about water related issues	% of rights holders	AAAQ Framework (adapted)		
	Undertaken human-rights impact assessments and/or social and environmental impact assessments that explicitly consider water, to understand its actual and potential impacts particularly in water-stressed areas	N/A	Behind the Brands scorecard indicator wat2.6		
	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Product Quality & Safety	Drinking Water Quality	N/A	SASB IF-WU-250a	IF Infrastructure	IF-WU Water Utilities & Services

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Risk identification and assessment procedures	Which of the following contextual issues are considered in your organization's water-related risk assessments?	Access to fully-functioning, safely managed WASH services for all employees	CDP Water security W3.3b		
Targets and goals	Provide details of your water targets that are monitored at the corporate level, and the progress made.	Proportion of employees using safely managed drinking water services	CDP Water security W8.1a		
Targets and goals	Provide details of your water goal(s) that are monitored at the corporate level and the progress made.	Providing access to safely managed Water, Sanitation and Hygiene (WASH) in workplace	CDP Water security W8.1b		
Water investment	Investment in water and sanitation with private participation	current US$	World Bank WDI (adapted)		
Water Supply	14.1 What percentage of your city's population has potable water supply service?	Response options: Percentage fields	CDP Cities 2020 Questionnaire 14,1		

IAEG-SDG indicators

Indicators	Units
6.1.1 Proportion of population using safely managed drinking water services	% population

Target 6.2

By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	A/RES/64/292, A/HRC/RES/15/9, ILO C161
Publications and other resources on Business and the SDGs	5, 7, 14, 41, 61, 89, 116, 117

Disclosures 6.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access to quality water and sanitation	Number of new connections to water and wastewater services	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Water Utilities	
	Estimated number of individuals who have improved access to an improved sanitation as a result of the initiative. As an example, this may include installing sanitation facilities at home or public areas.	# of individuals	BCtA indicator		
	Worksite has separate toilet facility for women	Number of worksites with separate toilets	Understanding and Measuring Women's Economic Empowerment, Definition, Framework and Indicators, 2018, 2018		
	Toilet/urinal provisions	N/A	WASH Pledge and Guiding Principles for Implementation WWS3.1, 3.2, 3.3, 3.4, 3.5, 3.7		
External impact management	Gather water-related data for the site, including: water balance; water quality, Important Water-Related Areas, water governance, WASH; water-related costs, revenues, and shared value creation.	N/A	AWS Standard 1.3		
	Undertaken human-rights impact assessments and/or social and environmental impact assessments that explicitly consider water, to understand its actual and potential impacts particularly in water-stressed areas	N/A	Behind the Brands scorecard indicator wat2.6		
Hygiene training	Hygiene training and awareness building	N/A	WASH Pledge and Guiding Principles for Implementation WH4.4		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/ mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Hygiene training	Hygiene training and awareness building	N/A	WASH Pledge and Guiding Principles for Implementation WH4.4		
Risk identification and assessment procedures	Which of the following contextual issues are considered in your organization's water-related risk assessments?	Access to fully-functioning, safely managed WASH services for all employees	CDP Water security W3.3b		
Sanitation investment	Investment in water and sanitation with private participation	current US$	World Bank WDI (adapted)		
Targets and goals	Provide details of your water targets that are monitored at the corporate level, and the progress made.	Proportion of employees using safely managed sanitation services, including a hand-washing facility with soap and water	CDP Water security W8.1a		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Targets and goals	Provide details of your water goal(s) that are monitored at the corporate level and the progress made.	Providing access to safely managed Water, Sanitation and Hygiene (WASH) in workplace	CDP Water security W8.1b		

Possible Gaps

- Waste management

IAEG-SDG indicators

Indicators	Units
6.2.1 Proportion of population using safely managed sanitation services, including a hand-washing facility with soap and water	% of population

Target 6.3

By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Basel Convention, Rotterdam Convention, Aichi Biodiversity Targets
Publications and other resources on Business and the SDGs	5, 52, 89, 116, 117

Disclosures 6.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access to Sanitation and hygiene	Toilet/urinal provisions	N/A	WASH Pledge and Guiding Principles for Implementation WWS2.9		
Company-wide water accounting	Within your direct operations, indicate the highest level(s) to which you treat your discharge.	All	CDP Water security W1.2j		
Compliance impacts	In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?	All	CDP Water security W2.2		
	Provide the total number and financial value of all water-related fines.	All	CDP Water security W2.2a		
	Provide details for all significant fines, enforcement orders and/or other penalties for water-related regulatory violations in the reporting year, and your plans for resolving them.	Spillage, leakage, or discharge of potential water pollutant, Failure to monitor effluent, Effluent limit exceedances	CDP Water security W2.2b		
Critical Incident Risk Management	Critical Incident Risk Management	N/A	SASB EM-EP-540a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Operational Safety, Emergency Preparedness & Response	N/A	SASB EM-MD-540a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Critical Incident Risk Management	Critical Incident Risk Management	N/A	SASB EM-RM-540a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Critical Incident Risk Management	N/A	SASB EM-SV-540a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Nuclear Safety & Emergency Management	N/A	SASB IF-EU-540a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Integrity of Gas Delivery Infrastructure	N/A	SASB IF-GU-540a	IF Infrastructure	IF-GU Gas Utilities & Distributors
	Operational Safety, Emergency Preparedness & Response	N/A	SASB RR-BI-540a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Operational Safety, Emergency Preparedness & Response	N/A	SASB RT-CH-540a	RT Resource Transformation	RT-CH Chemicals
	Accident & Safety Management	N/A	SASB TR-MT-540a	TR Transportation	TR-MT Marine Transportation
	Accident & Safety Management	N/A	SASB TR-RA-540a	TR Transportation	TR-RA Rail Transportation
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CO-160a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Biodiversity Impacts	N/A	SASB EM-CM-160a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Biodiversity Impacts	N/A	SASB EM-MM-160a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Biodiversity Impacts	N/A	SASB EM-EP-160a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Ecological Impacts	N/A	SASB EM-MD-160a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Ecological Impact Management	N/A	SASB EM-SV-160a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental Impacts of Project Development	N/A	SASB IF-EN-160a	IF Infrastructure	IF-EN Engineering & Construction Services
	Land Use & Ecological Impacts	N/A	SASB IF-HB-160a	IF Infrastructure	IF-HB Home Builders
	Ecosystem Services & Impacts	N/A	SASB RR-FM-160a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines
	Ecological Impacts	N/A	SASB TR-MT-160a	TR Transportation	TR-MT Marine Transportation

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E12, Please provide details regarding the company's water withdrawal and consumption (own operations) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E13, Please provide details about the company's water intensity of products in regions with high or extremely high water stress,	N/A	UN Global Compact - 2022 Communication on Progress		
	E17, Where applicable, please report the company's emissions of the following pollutants during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E18, Please report the company's total weight of waste generated in metric tonnes during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E19, Please report the percentage of the company's waste that was hazardous waste (i,e,, hazardous waste ratio) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E20, Please report the company's estimated metric tonnes of single-use plastic consumed wherever material along the value chain during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Oil and Gas	The following additional sector disclosures are for organizations with oil sands mining operations. • List the organization's tailings facilities. • For each tailings facility: - describe the tailings facility; - report whether the facility is active, inactive or closed; - report the date and main findings of the most recent risk assessment. • Describe actions taken to: - manage impacts from tailings facilities, including during closure and post-closure; - prevent catastrophic failures of tailings facilities.	N/A	GRI 11: Oil and Gas Sector 2021 11.8.4	Oil & Gas	
Pollutant management procedures	How does your organization identify and classify potential water pollutants associated with its activities in the chemical sector that could have a detrimental impact on water ecosystems or human health?	All	CDP Water security W-CH3.1		
	Describe how your organization minimizes adverse impacts of potential water pollutants on water ecosystems or human health. Report up to ten potential pollutants associated with your activities in the chemical sector.	All	CDP Water security W-CH3.1a		
	How does your organization identify and classify potential water pollutants associated with your business activities in the electric utilities sector that could have a detrimental impact on water ecosystems or human health?	All	CDP Water security W-EU3.1		
	Describe how your organization minimizes the adverse impacts of potential water pollutants associated with your activities in the electric utilities sector on water ecosystems or human health.	All	CDP Water security W-EU3.1a		
	How does your organization identify and classify potential water pollutants associated with its food, beverage, and tobacco sector activities that could have a detrimental impact on water ecosystems or human health?	All	CDP Water security W-FB3.1		
	Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your food, beverage, and tobacco sector activities.	All	CDP Water security W-FB3.1a		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Pollutant management procedures	How does your organization identify and classify potential water pollutants associated with its activities in the oil & gas sector that may have a detrimental impact on water ecosystems or human health?	All	CDP Water security W-OG3.1		
	For each business division of your organization, describe how your organization minimizes the adverse impacts on water ecosystems or human health of potential water pollutants associated with your oil & gas sector activities.	All	CDP Water security W-OG3.1a		
Recycle and reuse	Total renewable water resources: • Total renewable surface water • Total renewable groundwater • Overlap: between surface water and groundwater • Total renewable water resources • Dependency ratio	N/A	Aquastat (adapted)		
Waste	a. For the organization's significant actual and potential waste-related impacts, a description of: i. the inputs, activities, and outputs that lead or could lead to these impacts; ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain.	N/A	GRI 306-1		
	Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.	N/A	GRI 306-2-a		
	If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations.	N/A	GRI 306-2-b		
	The processes used to collect and monitor waste-related data.	N/A	GRI 306-2-c		
Waste and wastewater	Wastewater • Produced, collected, treated municipal wastewater • Number of municipal wastewater treatment facilities • Capacity of the municipal wastewater treatment facilities • Not treated municipal wastewater • Treated and not treated municipal wastewater discharged (secondary water) • Direct use of treated municipal wastewater • Direct use of treated, and not treated municipal wastewater for irrigation purposes • Area equipped for irrigation by direct use of treated and not treated municipal wastewater	N/A	Aquastat (adapted)		
	Wastewater treatment level weighted by connection to wastewater treatment rate	N/A	Yale University Environmental Performance Index (adapted)		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water	A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff).	N/A	GRI 303-1-a		
	A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.	N/A	GRI 303-1-c		
	A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including: i. how standards for facilities operating in locations with no local discharge requirements were determined; ii. any internally developed water quality standards or guidelines; iii. any sector-specific standards considered; iv. whether the profile of the receiving waterbody was considered.	N/A	GRI 303-2-a		
	Report a breakdown of total water discharge to all area in megaliters by level of treatment levels were determined	N/A	GRI 303-4		
Water & Wastewater Management	Water Management	N/A	SASB EM-CO-140a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Water Management	N/A	SASB EM-CM-140a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Water Management	N/A	SASB EM-IS-140a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Water Management	N/A	SASB EM-MM-140a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Water Management	N/A	SASB EM-EP-140a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Water Management	N/A	SASB EM-RM-140a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Water Management Services	N/A	SASB EM-SV-140a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Water Management	N/A	SASB FB-AG-140a	FB Food & Beverage	FB-AG Agricultural Products
	Water Management	N/A	SASB FB-MP-140a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Water Management	N/A	SASB FB-PF-140a	FB Food & Beverage	FB-PF Processed Foods
	Water Management	N/A	SASB IF-EU-140a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Effluent Quality Management	N/A	SASB IF-WU-140b	IF Infrastructure	IF-WU Water Utilities & Services
	Water Management in Manufacturing	N/A	SASB RR-BI-140a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water & Wastewater Management	Water Management	N/A	SASB RR-PP-140a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Water Management in Manufacturing	N/A	SASB RR-ST-140a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Water Management	N/A	SASB RT-CH-140a	RT Resource Transformation	RT-CH Chemicals
	Water Management	N/A	SASB RT-CP-140a	RT Resource Transformation	RT-CP Containers & Packaging
Water management	Managing the environmental impacts of company operations on communities	N/A	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	Managing the environmental impacts of company operations on communities	Example metrics: N/A	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	Site's indirect water use, including: its primary inputs; the water use embedded in the production of those primary inputs the status of the waters at the origin of the inputs (where they can be identified); and water used in out-sourced water-related services.	N/A	AWS Standard 1.4		
	Gather water-related data for the catchment, including: water governance, water balance, water quality, Important Water-Related Areas, infrastructure, and WASH	N/A	AWS Standard 1.5		
Water quality	Water performance in the value chain	N/A	CEO Water Mandate's Corporate Water Disclosure Guidelines		
	Percent of facilities adhering to relevant water quality standard(s)	% of facilities	CEO Water Mandate's Corporate Water Disclosure Guidelines		
Water stewardship	Volume of agricultural run-off contributing to freshwater pollution	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Food, Beverage & Tobacco	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water withdrawal	Water withdrawal by source: • Fresh surface water withdrawal (primary and secondary) • Fresh groundwater withdrawal (primary and secondary) • Total freshwater withdrawal (primary and secondary) • Desalinated water produced • Direct use of treated municipal wastewater • Direct use of agricultural drainage water	Tons	Aquastat (adapted)		
Water withdrawal	Pressure on water resources • Freshwater withdrawal as % of total renewable water resources • Agricultural water withdrawal as % of total renewable water resources	%	Aquastat (adapted)		

Possible Gaps

• Training on safety of hazardous chemicals

IAEG-SDG indicators

Indicators	Units
6.3.1 Proportion of wastewater safely treated	% of wastewater
6.3.2 Proportion of bodies of water with good ambient water quality	% of water body

Target 6.4

By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Dublin Principles, Aichi Biodiversity Targets
Publications and other resources on Business and the SDGs	5, 7, 52, 89, 116, 117

Disclosures 6.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Company-wide water accounting	What are the total volumes of water withdrawn, discharged, and consumed across all your operations, and how do these volumes compare to the previous reporting year?	All	CDP Water security W1.2b		
	In your oil & gas sector operations, what are the total volumes of water withdrawn, discharged, and consumed – by business division – and what are the trends compared to the previous reporting year?	All	CDP Water security W-OG1.2c		
	Indicate whether water is withdrawn from areas with water stress and provide the proportion.	All	CDP Water security W1.2d		
	For each commodity reported in question W-FB1.1a, do you know the proportion that is produced/sourced from areas with water stress?	All	CDP Water security W-FB1.2e		
	What proportion of the produced agricultural commodities reported in W-FB1.1a originate from areas with water stress?	All	CDP Water security W-FB1.2f		
	What proportion of the sourced agricultural commodities reported in W-FB1.1a originate from areas with water stress?	All	CDP Water security W-FB1.2g		
	Provide total water withdrawal data by source.	All (totals)	CDP Water security W1.2h		
	Provide total water discharge data by destination.	All	CDP Water security W1.2i		
	Across all your operations, what proportion of the following water aspects are regularly measured and monitored?	All	CDP Water security W1.2		
Dependence	Which water-intensive agricultural commodities that your organization produces and/or sources are the most significant to your business by revenue? Select up to five.	All	CDP Water security W-FB1.1a		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E12, Please provide details regarding the company's water withdrawal and consumption (own operations) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E13, Please provide details about the company's water intensity of products in regions with high or extremely high water stress,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/ mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
External impact management and communication	Conduct community consultation on water-stress assessments or sustainability assessments of shared water sources	N/A	Behind the Brands scorecard indicator wat2.4		
	Undertaken human-rights impact assessments and/or social and environmental impact assessments that explicitly consider water, to understand its actual and potential impacts particularly in water-stressed areas	N/A	Behind the Brands scorecard indicator wat2.6		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
	Require fair compensation and grievance mechanisms in case water rights have been violated and/or relinquished	N/A	Behind the Brands scorecard indicator wat3.2		
Facility-level water accounting	For each facility referenced in W4.1c, provide coordinates, water accounting data, and a comparison with the previous reporting year.	Columns "Total water withdrawals", "Comparison of total withdrawals", "Withdrawals from fresh surface water", "Withdrawals from brackish surface water", "Withdrawals from groundwater"	CDP Water security W5.1		
	For the facilities referenced in W5.1, what proportion of water accounting data has been externally verified?	All	CDP Water security W5.1a		
Recent impacts on your business	Has your organization experienced any detrimental water-related impacts?	All	CDP Water security W2.1		
	Describe the water-related detrimental impacts experienced by your organization, your response, and the total financial impact.	All	CDP Water security W2.1a		
Supply Chain Management	Environmental Impacts in the Supply Chain	N/A	SASB CG-AA-430a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Wood Supply Chain Management	N/A	SASB CG-BF-430a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Environmental & Social Impacts of Palm Oil Supply Chain	N/A	SASB CG-HP-430a	CG Consumer Goods	CG-HP Household & Personal Products
	Supply Chain Management	N/A	SASB EM-IS-430a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AG-430a	FB Food & Beverage	FB-AG Agricultural Products
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AB-430a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Management of Environmental & Social Impacts in the Supply Chain	N/A	SASB FB-FR-430a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Environmental & Social Impacts of Animal Supply Chain	N/A	SASB FB-MP-430a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-NB-430a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-PF-430a	FB Food & Beverage	FB-PF Processed Foods
	Supply Chain Management & Food Sourcing	N/A	SASB FB-RN-430a	FB Food & Beverage	FB-RN Restaurants
	Sourcing & Environmental Impacts of Feedstock Production	N/A	SASB RR-BI-430a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
	Supply Chain Management	N/A	SASB TC-HW-430a	TC Technology & Communications	TC-HW Hardware
Water	A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff).	N/A	GRI 303-1-a		
	A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.	N/A	GRI 303-1-c		
	Report a breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories: i. Freshwater (≤1,000 mg/L Total Dissolved Solids); ii. Other water (>1,000 mg/L Total Dissolved Solids).	N/A	GRI 303-3-c		
	Report the total water consumption from all areas in megaliters.	N/A	GRI 303-5-a		
	Report the total water consumption from all areas with water stress in megaliters.	N/A	GRI 303-5-b		
Water & Wastewater Management	Hardware Infrastructure Energy & Water Management	N/A	SASB CG-EC-130a	CG Consumer Goods	CG-EC E-Commerce
	Water Management	N/A	SASB CG-HP-140a	CG Consumer Goods	CG-HP Household & Personal Products
	Water Management	N/A	SASB EM-CO-140a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Water Management	N/A	SASB EM-CM-140a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Water Management	N/A	SASB EM-IS-140a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Water Management	N/A	SASB EM-MM-140a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Water Management	N/A	SASB EM-EP-140a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Water Management	N/A	SASB EM-RM-140a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Water Management Services	N/A	SASB EM-SV-140a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Water Management	N/A	SASB FB-AG-140a	FB Food & Beverage	FB-AG Agricultural Products
	Water Management	N/A	SASB FB-AB-140a	FB Food & Beverage	FB-AB Alcoholic Beverages

SDG 6: Target 6.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water & Wastewater Management	Water Management	N/A	SASB FB-MP-140a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Water Management	N/A	SASB FB-NB-140a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Water Management	N/A	SASB FB-PF-140a	FB Food & Beverage	FB-PF Processed Foods
	Water Management	N/A	SASB FB-RN-140a	FB Food & Beverage	FB-RN Restaurants
	Water Management	N/A	SASB IF-EU-140a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Water Management	N/A	SASB IF-RE-140a	IF Infrastructure	IF-RE Real Estate
	Distribution Network Efficiency	N/A	SASB IF-WU-140a	IF Infrastructure	IF-WU Water Utilities & Services
	Effluent Quality Management	N/A	SASB IF-WU-140b	IF Infrastructure	IF-WU Water Utilities & Services
	Water Supply Resilience	N/A	SASB IF-WU-440a	IF Infrastructure	IF-WU Water Utilities & Services
	Water Management in Manufacturing	N/A	SASB RR-BI-140a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Water Management	N/A	SASB RR-PP-140a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Water Management in Manufacturing	N/A	SASB RR-ST-140a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Water Management	N/A	SASB RT-CH-140a	RT Resource Transformation	RT-CH Chemicals
	Water Management	N/A	SASB RT-CP-140a	RT Resource Transformation	RT-CP Containers & Packaging
	Water Management	N/A	SASB SV-HL-140a	SV Services	SV-HL Hotels & Lodging
	Water Management	N/A	SASB TC-ES-140a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Environmental Footprint of Hardware Infrastructure	N/A	SASB TC-IM-130a	TC Technology & Communications	TC-IM Internet Media & Services
	Water Management	N/A	SASB TC-SC-140a	TC Technology & Communications	TC-SC Semiconductors
	Environmental Footprint of Hardware Infrastructure	N/A	SASB TC-SI-130a	TC Technology & Communications	TC-SI Software & IT Services

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water consumption	Determination of the proportion of water consumption in operations vs. water consumption in supply chain	% of water consumption in supply chain	Behind the Brands scorecard indicator wat2.7		
	Location-specific data: Water consumption	Liters	CEO Water Mandate's Corporate Water Disclosure Guidelines		
	Water consumption per net value added	Liters per unit of $ currency	UNCTAD core SDGs reporting indicators B.1		
Water efficiency	Understand the site's water risks and opportunities: Assess and prioritize the water risks and opportunities affecting the site based upon the status of the site, existing risk management plans and/or the issues and future risk trends identified in 1.6.	N/A	AWS Standard 1.7		
	Understand best practice towards achieving AWS outcomes: Determining sectoral best practices having a local/catchment, regional, or national relevance.	N/A	AWS Standard 1.8		
	Create a water stewardship strategy and plan including addressing risks (to and from the site), shared catchment water challenges, and opportunities.	N/A	AWS Standard 2.3		
	Average water intensity in water-stressed or water-scarce areas	Liters per product or other basic units	CEO Water Mandate's Corporate Water Disclosure Guidelines		
	Location-specific data: Water intensity	Liters per product or other basic units	CEO Water Mandate's Corporate Water Disclosure Guidelines		
	Water performance in the value chain	N/A	CEO Water Mandate's Corporate Water Disclosure Guidelines		
	Water productivity	Revenue per cubic meter of total freshwater withdrawal	World Bank WDI (adapted)		
Water intensity	For your top five products by production weight/volume, provide the following water intensity information associated with your activities in the chemical sector.	All	CDP Water security W-CH1.3a		
	Provide the following intensity information associated with your electricity generation activities.	All	CDP Water security W-EU1.3a		
	Provide water intensity information for each of the agricultural commodities identified in W-FB1.3 that you produce.	All	CDP Water security W-FB1.3a		
	Provide water intensity information for each of the agricultural commodities identified in W-FB1.3 that you source.	All	CDP Water security W-FB1.3b		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water intensity	For your top five products by revenue, provide the following intensity information associated with your metals and mining activities.	All	CDP Water security W-MM1.3a		
	Provide water intensity information associated with your activities in the oil & gas sector.	All	CDP Water security W-OG1.3a		
	Do you calculate water intensity for your activities in the chemical sector?	All	CDP Water security W-CH1.3		
	Do you calculate water intensity for your electricity generation activities?	All	CDP Water security W-EU1.3		
	Do you collect/calculate water intensity for each commodity reported in question W-FB1.1a?	All	CDP Water security W-FB1.3		
	Do you calculate water intensity information for your metals and mining activities?	All	CDP Water security W-MM1.3		
	Do you calculate water intensity for your activities associated with the oil & gas sector?	All	CDP Water security W-OG1.3		
Water intensity (SW)	Provide any available water intensity values for your organization's products or services.	All	CDP Water security SW3.1		
Water management	Evaluate the site's performance in light of its actions and targets from its water stewardship plan and demonstrate its contribution to achieving water stewardship outcomes.	N/A	AWS Standard 4.1		
	14.3 Please select the actions you are taking to reduce the risks to your city's water security.	Column 2 - Adaptation action where Column 1 - Risks: "Increased water stress or scarcity"; "Drought"; "Increased water demand"	CDP Cities 2020 Questionnaire 14,3		
Water saving	Set a specific target to reduce water use in direct operations	N/A	Behind the Brands scorecard indicator wat3.3		
	Does the Company system have procedures or systems in place to help reduce its footprint on water? (for instance, seeking alternative water sources, such as grey water or rainwater capture systems)?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 16.13		
	Water saving technologies and awareness campaigns	N/A	WASH Pledge and Guiding Principles for Implementation WWS2.5		
Water security risks	6.1 Are you aware of any substantive current or future risks to your region's water security?	Response option: "Yes"	CDP States and Regions 2020 Questionnaire 6,1		

SDG 6: Target 6.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water security risks	6.1a Please identify the substantive risks to your region's water security as well as the timescale and level of risk.	Column 1 - Water security risk drivers: "Increased water stress or scarcity"; "Drought"; "Increased water demand"	CDP States and Regions 2020 Questionnaire 6.1a		
	6.2 Report the primary actions your region is taking to reduce the risks to your region's water security.	Column 2 - Primary adaptation action where Column 1 - Primary security risk drivers: "Increased water stress or scarcity"; "Drought"; "Increased water demand"	CDP States and Regions 2020 Questionnaire 6,2		
Water Supply	14.2 Are you aware of any substantive current or future risks to your city's water security?	Response option: "Yes"	CDP Cities 2020 Questionnaire 14,2		
	14.2a Please identify the risks to your city's water security as well as the timescale and level of risk.	Column 1 - Water security risk drivers: "Increased water stress or scarcity"; "Drought"; "Increased water demand"	CDP Cities 2020 Questionnaire 14.2a		
	14.0 What are the sources of your city's water supply?	Response options: "Surface water, from sources located fully or partially within city boundary"; "Surface water, from sources outside the city boundary (by water transfer schemes)"; "Ground wate"; "Desalinated seawater/ brackish water"	CDP Cities 2020 Questionnaire 14		
Water withdrawal	Location-specific data: Water withdrawals by source type	Liters	CEO Water Mandate's Corporate Water Disclosure Guidelines		
	Total and percentage of withdrawals in water-stressed or water-scarce areas	Liters and %	CEO Water Mandate's Corporate Water Disclosure Guidelines		

Possible Gaps

• Water awareness campaign

IAEG-SDG indicators

Indicators	Units
6.4.1 Change in water-use efficiency over time	N/A
6.4.2 Level of water stress: freshwater withdrawal as a proportion of available freshwater resources	N/A

Target 6.5

By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Dublin Principles, Water Convention, A/RES/64/292, A/HRC/RES/15/9
Publications and other resources on Business and the SDGs	81, 101, 108, 116

Disclosures 6.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
CAPEX/OPEX	What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?	All	CDP Water security W7.2		
Company-wide water accounting	For your hydropower operations, what proportion of the following water aspects are regularly measured and monitored?	All	CDP Water security W-EU1.2a		
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E12, Please provide details regarding the company's water withdrawal and consumption (own operations) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E13, Please provide details about the company's water intensity of products in regions with high or extremely high water stress,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
External impact management and communication	Evaluate stakeholders' consultation feedback regarding the site's water stewardship performance, including the effectiveness of the site's engagement process.	N/A	AWS Standard 4.3		
	Disclose water-related internal governance of the site's management, including the positions of those accountable for legal compliance with water-related local laws and regulations.	N/A	AWS Standard 5.1		
	Disclose annual site water stewardship summary, including the relevant information about the site's annual water stewardship performance and results against the site's targets.	N/A	AWS Standard 5.3		
	Disclose efforts to collectively address shared water challenges, including: associated efforts to address the challenges; engagement with stakeholders; and co-ordination with public-sector agencies.	N/A	AWS Standard 5.4		
	Disclose efforts to collectively address shared water challenges, including: associated efforts to address the challenges; engagement with stakeholders; and co-ordination with public-sector agencies.	N/A	AWS Standard 5.5		
Public policy engagement	Do you engage in activities that could either directly or indirectly influence public policy on water through any of the following?	All	CDP Water security W6.5		
	What processes do you have in place to ensure that all of your direct and indirect activities seeking to influence policy are consistent with your water policy/water commitments?	All	CDP Water security W6.5a		
Reporting	Did your organization include information about its response to water-related risks in its most recent mainstream financial report?	All	CDP Water security W6.6		
Risk exposure	Have you identified any inherent water-related risks with the potential to have a substantive financial or strategic impact on your business?	All	CDP Water security W4.1		
	What is the total number of facilities exposed to water risks with the potential to have a substantive financial or strategic impact on your business, and what proportion of your company-wide facilities does this represent?	All	CDP Water security W4.1b		
	By river basin, what is the number and proportion of facilities exposed to water risks that could have a substantive financial or strategic impact on your business, and what is the potential business impact associated with those facilities?	All	CDP Water security W4.1c		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Risk identification and assessment procedures	Does your organization undertake a water-related risk assessment?	All	CDP Water security W3.3		
	Select the options that best describe your procedures for identifying and assessing water-related risks.	All	CDP Water security W3.3a		
	Which of the following contextual issues are considered in your organization's water-related risk assessments?	All	CDP Water security W3.3b		
	Which of the following stakeholders are considered in your organization's water-related risk assessments?	All	CDP Water security W3.3c		
	Describe your organization's process for identifying, assessing, and responding to water-related risks within your direct operations and other stages of your value chain.	All	CDP Water security W3.3d		
Strategic plan	Are water-related issues integrated into any aspects of your long-term strategic business plan, and if so how?	All	CDP Water security W7.1		
Targets and goals	Describe your approach to setting and monitoring water-related targets and/or goals.	All	CDP Water security W8.1		
	Provide details of your water goal(s) that are monitored at the corporate level and the progress made.	All	CDP Water security W8.1b		
W7.3 Scenario analysis	Has your organization identified any water-related outcomes from your climate-related scenario analysis?	All	CDP Water security W7.3a		
	What water-related outcomes were identified from the use of climate-related scenario analysis, and what was your organization's response?	All	CDP Water security W7.3b		
Water & Wastewater Management	Hardware Infrastructure Energy & Water Management	N/A	SASB CG-EC-130a	CG Consumer Goods	CG-EC E-Commerce
	Water Management	N/A	SASB CG-HP-140a	CG Consumer Goods	CG-HP Household & Personal Products
	Water Management	N/A	SASB EM-CO-140a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Water Management	N/A	SASB EM-CM-140a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Water Management	N/A	SASB EM-IS-140a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Water Management	N/A	SASB EM-MM-140a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Water Management	N/A	SASB EM-EP-140a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Water Management	N/A	SASB EM-RM-140a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water & Wastewater Management	Water Management Services	N/A	SASB EM-SV-140a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Water Management	N/A	SASB FB-AG-140a	FB Food & Beverage	FB-AG Agricultural Products
	Water Management	N/A	SASB FB-AB-140a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Water Management	N/A	SASB FB-MP-140a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Water Management	N/A	SASB FB-NB-140a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Water Management	N/A	SASB FB-PF-140a	FB Food & Beverage	FB-PF Processed Foods
	Water Management	N/A	SASB FB-RN-140a	FB Food & Beverage	FB-RN Restaurants
	Water Management	N/A	SASB IF-EU-140a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Water Management	N/A	SASB IF-RE-140a	IF Infrastructure	IF-RE Real Estate
	Distribution Network Efficiency	N/A	SASB IF-WU-140a	IF Infrastructure	IF-WU Water Utilities & Services
	Effluent Quality Management	N/A	SASB IF-WU-140b	IF Infrastructure	IF-WU Water Utilities & Services
	Water Supply Resilience	N/A	SASB IF-WU-440a	IF Infrastructure	IF-WU Water Utilities & Services
	Water Management in Manufacturing	N/A	SASB RR-BI-140a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Water Management	N/A	SASB RR-PP-140a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Water Management in Manufacturing	N/A	SASB RR-ST-140a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Water Management	N/A	SASB RT-CH-140a	RT Resource Transformation	RT-CH Chemicals
	Water Management	N/A	SASB RT-CP-140a	RT Resource Transformation	RT-CP Containers & Packaging
	Water Management	N/A	SASB SV-HL-140a	SV Services	SV-HL Hotels & Lodging

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water & Wastewater Management	Water Management	N/A	SASB TC-ES-140a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Environmental Footprint of Hardware Infrastructure	N/A	SASB TC-IM-130a	TC Technology & Communications	TC-IM Internet Media & Services
	Water Management	N/A	SASB TC-SC-140a	TC Technology & Communications	TC-SC Semiconductors
	Environmental Footprint of Hardware Infrastructure	N/A	SASB TC-SI-130a	TC Technology & Communications	TC-SI Software & IT Services
Water Management	14.4 Does your city have a publicly available Water Resource Management strategy?	Response option: "Yes"	CDP Cities 2020 Questionnaire 14,4		
	14.4a Please provide more information on your city's public Water Resource Management strategy.	Requires attachment	CDP Cities 2020 Questionnaire 14.4a		
Water policy	Does your organization have a water policy?	All	CDP Water security W6.1		
	Select the options that best describe the scope and content of your water policy.	All	CDP Water security W6.1a		
	Does your company use an internal price on water?	All	CDP Water security W7.4		
Water pricing	Does your company use an internal price on water?	All	CDP Water security W7.4		
Water security risks	6.3 Does your region have a region-wide Water Management Strategy (or equivalent) in place and what is your region's approach to governing and managing its freshwater resources?	Column 1 - Water Management Strategy & Description of approach to governing and managing freshwater resources	CDP States and Regions 2020 Questionnaire 6,3		
Water-related opportunities	Have you identified any water-related opportunities with the potential to have a substantive financial or strategic impact on your business?	All	CDP Water security W4.3		
	Provide details of opportunities currently being realized that could have a substantive financial or strategic impact on your business.	All	CDP Water security W4.3a		
Water-related risks and response	Provide details of identified risks in your direct operations with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.	All	CDP Water security W4.2		
	Provide details of risks identified within your value chain (beyond direct operations) with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.	All	CDP Water security W4.2a		

Target 6.6

By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	CBD, Ramsar Convention, Dublin Principles, Aichi Biodiversity Targets
Publications and other resources on Business and the SDGs	5, 89

Disclosures 6.6

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Biodiversity	For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information: i. Geographic location; ii. Subsurface and underground land that may be owned, leased, or managed by the organization; iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas; iv. Type of operation (office, manufacturing or production, or extractive); v. Size of operational site in km2 (or another unit, if appropriate); vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem); vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation).	N/A	GRI 304-1-a		
	a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following: i. Construction or use of manufacturing plants, mines, and transport infrastructure; ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources); iii. Introduction of invasive species, pests, and pathogens; iv. Reduction of species; v. Habitat conversion; vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level). b. Significant direct and indirect positive and negative impacts with reference to the following: i. Species affected; ii. Extent of areas impacted; iii. Duration of impacts; iv. Reversibility or irreversibility of the impacts.	N/A	GRI 304-2		

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Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Biodiversity	Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.	N/A	GRI 304-3-a		
	Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.	N/A	GRI 304-3-b		
	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk: i. Critically endangered ii. Endangered iii. Vulnerable iv. Near threatened v. Least concern	N/A	GRI 304-4-a		
Company-wide water accounting	Provide total water withdrawal data by source.	Fresh surface water, including rainwater, water from wetlands, rivers and lakes	CDP Water security W1.2h		
Critical Incident Risk Management	Critical Incident Risk Management	N/A	SASB EM-EP-540a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Operational Safety, Emergency Preparedness & Response	N/A	SASB EM-MD-540a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Critical Incident Risk Management	N/A	SASB EM-RM-540a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Critical Incident Risk Management	N/A	SASB EM-SV-540a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Nuclear Safety & Emergency Management	N/A	SASB IF-EU-540a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Integrity of Gas Delivery Infrastructure	N/A	SASB IF-GU-540a	IF Infrastructure	IF-GU Gas Utilities & Distributors
	Operational Safety, Emergency Preparedness & Response	N/A	SASB RR-BI-540a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Operational Safety, Emergency Preparedness & Response	N/A	SASB RT-CH-540a	RT Resource Transformation	RT-CH Chemicals
	Accident Management	N/A	SASB TR-CL-540a	TR Transportation	TR-CL Cruise Lines
	Accident & Safety Management	N/A	SASB TR-MT-540a	TR Transportation	TR-MT Marine Transportation

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CO-160a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Biodiversity Impacts	N/A	SASB EM-CM-160a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Biodiversity Impacts	N/A	SASB EM-MM-160a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Biodiversity Impacts	N/A	SASB EM-EP-160a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Ecological Impacts	N/A	SASB EM-MD-160a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Ecological Impact Management	N/A	SASB EM-SV-160a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental Impacts of Project Development	N/A	SASB IF-EN-160a	IF Infrastructure	IF-EN Engineering & Construction Services
	Land Use & Ecological Impacts	N/A	SASB IF-HB-160a	IF Infrastructure	IF-HB Home Builders
	Ecosystem Services & Impacts	N/A	SASB RR-FM-160a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
	Ecological Impacts of Project Development	N/A	SASB RR-ST-160a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Ecological Impacts of Project Development	N/A	SASB RR-WT-410a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines
	Ecological Impacts	N/A	SASB TR-MT-160a	TR Transportation	TR-MT Marine Transportation
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E12, Please provide details regarding the company's water withdrawal and consumption (own operations) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E13, Please provide details about the company's water intensity of products in regions with high or extremely high water stress,	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E14, Please report the number and area (in hectares) of sites owned, leased, or managed by the company in or adjacent to protected areas and/or key biodiversity areas (KBA),	N/A	UN Global Compact - 2022 Communication on Progress		
	E15, What area (in hectares) of natural ecosystems was converted during the reporting period in areas owned, leased, or managed by the company?	N/A	UN Global Compact - 2022 Communication on Progress		
	E16, Is the company supporting or implementing project(s) focused on ecosystem restoration and protection?	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Facility-level water accounting	For each facility referenced in W4.1c, provide coordinates, water accounting data, and a comparison with the previous reporting year.	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	CDP Water security W5.1		
Habitat protection and restoration	Terrestrial and marine protected areas	% of total land area	World Bank WDI (adapted)		
	Report for operations and estimate & report for upstream supply chain, where material, on: – overall area of land used or affected – annual change in area of land used or affected – number of IUCN Red List species present in areas used or affected.	N/A	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Impact on biodiversity and ecosystems	Managing the environmental impacts of company operations on communities	N/A	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	Environment • Area salinized by irrigation • % of area equipped for irrigation salinized • Area waterlogged by irrigation • Flood occurrence (WRI)	N/A	Aquastat (adapted)		
	Trends in population and extinction risk of utilized species, including species in trade	N/A	Quick guide to the Aichi Biodiversity Targets		
	Threatened bird, fish, mammal and plant species	Number of species	World Bank WDI (adapted)		
Targets and goals	Provide details of your water targets that are monitored at the corporate level, and the progress made.	Watershed remediation and habitat restoration, ecosystem preservation	CDP Water security W8.1a		
	Provide details of your water goal(s) that are monitored at the corporate level and the progress made.	Watershed remediation and habitat restoration, ecosystem preservation	CDP Water security W8.1b		
Waste	Total volume of planned and unplanned water discharges by: i. Destination; ii. Quality of the water, including treatment method; iii. Whether the water was reused by another organization.	N/A	GRI 306-1-a		
	Total number and total volume of recorded significant spills.	N/A	GRI 306-3-a		
	The following additional information for each spill that was reported in the organization's financial statements: i. Location of spill; ii. Volume of spill; iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization).	N/A	GRI 306-3-b		
	Impacts of significant spills.	N/A	GRI 306-3-c		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Waste	Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including information on: i. The size of the water body and related habitat; ii. Whether the water body and related habitat is designated as a nationally or internationally protected area; iii. The biodiversity value, such as total number of protected species.	N/A	GRI 306-5-a		
Water & Wastewater Management	Water Management	N/A	SASB EM-CO-140a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Water Management	N/A	SASB EM-CM-140a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Water Management	N/A	SASB EM-IS-140a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Water Management	N/A	SASB EM-MM-140a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Water Management	N/A	SASB EM-EP-140a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Water Management	N/A	SASB EM-RM-140a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Water Management Services	N/A	SASB EM-SV-140a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Water Management	N/A	SASB FB-AG-140a	FB Food & Beverage	FB-AG Agricultural Products
	Water Management	N/A	SASB FB-MP-140a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Water Management	N/A	SASB FB-PF-140a	FB Food & Beverage	FB-PF Processed Foods
	Water Management	N/A	SASB IF-EU-140a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Effluent Quality Management	N/A	SASB IF-WU-140b	IF Infrastructure	IF-WU Water Utilities & Services
	Water Management in Manufacturing	N/A	SASB RR-BI-140a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Water Management	N/A	SASB RR-PP-140a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Water Management in Manufacturing	N/A	SASB RR-ST-140a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Water Management	N/A	SASB RT-CH-140a	RT Resource Transformation	RT-CH Chemicals

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water & Wastewater Management	Water Management	N/A	SASB RT-CP-140a	RT Resource Transformation	RT-CP Containers & Packaging

Possible Gaps

- Policies on ecosystem protection and restoration and monitoring mechanism

IAEG-SDG indicators

Indicators	Units
6.6.1 Change in the extent of water-related ecosystems over time	N/A

Target 6.A

By 2030, expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies.

Disclosures 6.A

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access to quality energy/ water and sanitation	Investments in adaptation measures (reduce business/ assets vulnerabilities)	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	All Utilities	
Water	A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff).	N/A	GRI 303-1-a		
	A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.	N/A	GRI 303-1-c		

Target 6.B

Support and strengthen the participation of local communities in improving water and sanitation management.

Disclosures 6.B

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access to quality energy/ water and sanitation	Number of end users with new services such as charging point and smart meters	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	All Utilities	
Water	A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.	N/A	GRI 303-1-c		
	A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff).	N/A	GRI 303-1-a		

GOAL 7. AFFORDABLE AND CLEAN ENERGY

7 AFFORDABLE AND CLEAN ENERGY

SUSTAINABLE DEVELOPMENT GOAL 7:

ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL

7 AFFORDABLE AND CLEAN ENERGY

Target 7.1

By 2030, ensure universal access to affordable, reliable and modern energy services

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	N/A
Publications and other resources on Business and the SDGs	6, 7, 45, 58, 81, 116, 118

Disclosures 7.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Energy Affordability	N/A	SASB IF-EU-240a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Energy Affordability	N/A	SASB IF-GU-240a	IF Infrastructure	IF-GU Gas Utilities & Distributors
Access to quality energy/ water and sanitation	Beneficiaries in terms of access to affordable, reliable, sustainable and modern energy	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	All Utilities	
Business Model Resilience	End-Use Efficiency & Demand	N/A	SASB IF-EU-420a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	End-Use Efficiency	N/A	SASB IF-GU-420a	IF Infrastructure	IF-GU Gas Utilities & Distributors
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Mitigation Planning	5.5 Does your city have a climate change mitigation or energy access plan for reducing city-wide GHG emissions?	Response option: "Yes"	CDP Cities 2020 Questionnaire 5,5		
	5.5a Please attach your city's climate change mitigation plan below. If your city has both mitigation and energy access plans, please make sure to attach all relevant documents below.	Column 3 - Focus area of plan: "Energy access plan" & "Climate change mitgation and energy access plan"	CDP Cities 2020 Questionnaire 5.5a		
Product Design & Lifecycle Management	Product Efficiency	N/A	SASB RR-FC-410a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Management of Energy Infrastructure Integration & Related Regulations	N/A	SASB RR-ST-410a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Grid Resiliency	N/A	SASB IF-EU-550a	IF Infrastructure	IF-EU Electric Utilities & Power Generators

Target 7.2

By 2030, increase substantially the share of renewable energy in the global energy mix

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UNFCCC
Publications and other resources on Business and the SDGs	5, 7, 105, 116

Disclosures 7.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Energy	a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. c. In joules, watt-hours or multiples, the total: i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption d. In joules, watt-hours or multiples, the total: i. electricity sold ii. heating sold iii. cooling sold iv. steam sold e. Total energy consumption within the organization, in joules or multiples. f. Standards, methodologies, assumptions, and/or calculation tools used. g. Source of the conversion factors used.	N/A	GRI 302-1		
	Energy consumption outside of the organization, in joules or multiples.	N/A	GRI 302-2		
	8.3 What percentage of your city's electricity grid mix is zero carbon? "Zero carbon" includes solar, wind, hydro, biomass and geothermal as the source to produce electricity.	Response option: "Percentage field"	CDP C40 Cities 2020 Questionnaire 8,3		
	8.1 Please indicate the source mix of electricity consumed in your city.	Column 1 - Energy source: "Biomass", "Geothermal", "Hydro", "Solar", "Wind" & Column 2 - Percentage (need 3.14 to calculate exact indicator)	CDP Cities 2020 Questionnaire 8,1		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Energy	8.0 Does your city have a renewable energy or electricity target?	Response options: "Yes"	CDP Cities 2020 Questionnaire 8		
	8.0a Please provide details of your renewable energy or electricity target(s) and how the city plans to meet those targets.	Column 6 - Percentage renewable energy / electricity of total energy or electricity in base year	CDP Cities 2020 Questionnaire 8.0a		
	4.6a Please provide details of your renewable energy or electricity target(s).	Total renewable energy / electricity covered by target in base year (in unit specified in column 3)	CDP States and Regions 2020 Questionnaire 4.6a		
	8.4 How much (in MW capacity) renewable energy is installed within the city boundary in the following categories?	Column 1 - Type & Column 2 - MW capacity	CDP Cities 2020 Questionnaire 8,4		
	4.6 Does your region have a renewable energy or electricity target in place at the region-wide level and/or your government operations?	Response options: "Yes"	CDP States and Regions 2020 Questionnaire 4,6		
Energy consumption	Renewable energy consumption	% of total final energy consumption	World Bank WDI (adapted)		
Energy Management	Energy Management in Manufacturing	N/A	SASB CG-BF-130a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Hardware Infrastructure Energy & Water Management	N/A	SASB CG-EC-130a	CG Consumer Goods	CG-EC E-Commerce
	Energy Management in Retail & Distribution	N/A	SASB CG-MR-130a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Energy Management	N/A	SASB EM-CM-130a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Energy Management	N/A	SASB EM-IS-130a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Energy Management	N/A	SASB EM-MM-130a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Energy Management	N/A	SASB FB-AG-130a	FB Food & Beverage	FB-AG Agricultural Products
	Energy Management	N/A	SASB FB-AB-130a	FB Food & Beverage	FB-AB Alcoholic Beverages

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Energy Management	Energy Management	N/A	SASB FB-FR-130a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Energy Management	N/A	SASB FB-MP-130a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Energy Management	N/A	SASB FB-NB-130a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Energy Management	N/A	SASB FB-PF-130a	FB Food & Beverage	FB-PF Processed Foods
	Energy Management	N/A	SASB FB-RN-130a	FB Food & Beverage	FB-RN Restaurants
	Energy Management in Retail	N/A	SASB HC-DR-130a	HC Health Care	HC-DR Drug Retailers
	Energy Management	N/A	SASB HC-DY-130a	HC Health Care	HC-DY Health Care Delivery
	Energy Management	N/A	SASB IF-RE-130a	IF Infrastructure	IF-RE Real Estate
	Energy Management	N/A	SASB IF-WU-130a	IF Infrastructure	IF-WU Water Utilities & Services
	Energy Management	N/A	SASB RR-FC-130a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Energy Management	N/A	SASB RR-PP-130a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Energy Management in Manufacturing	N/A	SASB RR-ST-130a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Energy Management	N/A	SASB RT-AE-130a	RT Resource Transformation	RT-AE Aerospace & Defense
	Energy Management	N/A	SASB RT-CH-130a	RT Resource Transformation	RT-CH Chemicals
	Energy Management	N/A	SASB RT-CP-130a	RT Resource Transformation	RT-CP Containers & Packaging
	Energy Management	N/A	SASB RT-EE-130a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Energy Management	N/A	SASB RT-IG-130a	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Energy Management	N/A	SASB SV-CA-130a	SV Services	SV-CA Casinos & Gaming
	Energy Management	N/A	SASB SV-HL-130a	SV Services	SV-HL Hotels & Lodging
	Energy Management	N/A	SASB SV-LF-130a	SV Services	SV-LF Leisure Facilities

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Energy Management	Environmental Footprint of Hardware Infrastructure	N/A	SASB TC-IM-130a	TC Technology & Communications	TC-IM Internet Media & Services
	Energy Management in Manufacturing	N/A	SASB TC-SC-130a	TC Technology & Communications	TC-SC Semiconductors
	Environmental Footprint of Hardware Infrastructure	N/A	SASB TC-SI-130a	TC Technology & Communications	TC-SI Software & IT Services
	Environmental Footprint of Operations	N/A	SASB TC-TL-130a	TC Technology & Communications	TC-TL Telecommunication Services
	Energy Management	N/A	SASB TR-AP-130a	TR Transportation	TR-AP Auto Parts
Energy production	Renewable electricity output	% of total electricity output	World Bank WDI (adapted)		
Energy-related activities	Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero emission factor in the market-based Scope 2 figure reported in C6.3.	Data points "Solar", "Wind", "Hydropower", "Biomass", "Marine" (MWh consumed)	CDP Climate change C8.2e		
	Report your organization's energy consumption totals (excluding feedstocks) in MWh.	Column "MWh from renewable resources"	CDP Climate change C8.2a		
	Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.	Column " gross generation from renewable sources"	CDP Climate change C8.2d		
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Region-wide electricity	3.15 Please detail the energy mix of your region-wide electricity generation (%).	Column 1 - Energy source: "Biomass", "Geothermal", "Hydro", "Solar", "Wind" & Column 2 - Percentage (need 3.14 to calculate exact indicator)	CDP States and Regions 2020 Questionnaire 3,15		

Possible Gaps

- Promoting renewable energy and integrating into business strategies
- Renewable energy performance in the supply chain
- District energy system
- Volume of renewable energy purchased
- Capital allocation to renewable energy investment and uptake

IAEG-SDG indicators

Indicators	Units
7.2.1 Renewable energy share in the total final energy consumption	% of energy consumption

Target 7.3

By 2030, double the global rate of improvement in energy efficiency

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UNFCCC
Publications and other resources on Business and the SDGs	5, 7, 59, 116

Disclosures 7.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Buildings	9.0 What is the total tCO_2e emissions per capita from existing commercial, institutional and residential buildings in your city?	Column 2: Total tonnes of CO_2e emissions per capita	CDP C40 Cities 2020 Questionnaire 9		
	9.1 Does your city have emissions reduction targets or energy efficiency targets for the following building types?	Column 4: Energy efficiency target	CDP C40 Cities 2020 Questionnaire 9,1		
	9.2 Is your city implementing a strategy/pathway/roadmap to ensure that all new buildings are net zero carbon operational by 2030?	Column 1 - Response: "Yes" & Column 2 - Building types that the policy applies to	CDP C40 Cities 2020 Questionnaire 9,2		
	9.3 Is your city implementing any requirements to achieve net zero carbon existing buildings? For example, regulations, codes or planning policies requiring Passive House or other ultra-high efficiency standards for existing buildings being implemented.	Response option: "Yes"	CDP C40 Cities 2020 Questionnaire 9,3		
	9.4 What is the total final annual energy use for buildings within your city boundary (aggregated across all fuel types)? (*in USA 'total final energy use' is known as 'site energy use')?	Column 2: Total final energy use (kWh)	CDP C40 Cities 2020 Questionnaire 9,4		
	9.5 Is your city implementing any retrofit programs addressing existing commercial, residential and/or municipal buildings?	Column 1 - Response: "Yes"	CDP C40 Cities 2020 Questionnaire 9,5		
Climate change mitigation	Indicate whether the building has achieved sustainable or green building certifications, such as LEED Certification	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Residential	
Energy	Energy consumption outside of the organization, in joules or multiples.	N/A	GRI 302-2-a		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Energy	a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. c. In joules, watt-hours or multiples, the total: i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption d. In joules, watt-hours or multiples, the total: i. electricity sold ii. heating sold iii. cooling sold iv. steam sold e. Total energy consumption within the organization, in joules or multiples. f. Standards, methodologies, assumptions, and/or calculation tools used. g. Source of the conversion factors used.	N/A	GRI 302-1		
	Energy intensity ratio for the organization.	N/A	GRI 302-3-a		
	Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.	N/A	GRI 302-4-a		
	Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.	N/A	GRI 302-5-a		
	8.5a Please provide details on your city's energy efficiency targets.	Total energy consumed/ produced covered by target in base year (in unit specified in column 2)	CDP Cities 2020 Questionnaire 8.5a		
	8.5 Does your city have a target to increase energy efficiency?	Response options: "Yes"	CDP Cities 2020 Questionnaire 8,5		
	4.5 Does your region have an energy efficiency target in place at the region-wide level and/ or your government operations?	Response options: "Yes"	CDP States and Regions 2020 Questionnaire 4,5		
	4.5a Please provide the details of your energy efficiency target(s).	Column 7 - Target (%)	CDP States and Regions 2020 Questionnaire 4.5a		
Energy consumption	Energy use	Kg of oil equivalent	World Bank WDI (adapted)		
	Electric power consumption	kWh	World Bank WDI (adapted)		
Energy intensity	Energy consumption per net value added	joules, watt-hours or multiples/unit of $ currency	UNCTAD core SDGs reporting indicators B.5		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Energy intensity	Energy intensity level of primary energy	MJ	World Bank WDI (adapted)		
Energy Management	Energy Management in Manufacturing	N/A	SASB CG-BF-130a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Hardware Infrastructure Energy & Water Management	N/A	SASB CG-EC-130a	CG Consumer Goods	CG-EC E-Commerce
	Energy Management in Retail & Distribution	N/A	SASB CG-MR-130a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Energy Management	N/A	SASB EM-CM-130a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Energy Management	N/A	SASB EM-IS-130a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Energy Management	N/A	SASB EM-MM-130a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Energy Management	N/A	SASB FB-AG-130a	FB Food & Beverage	FB-AG Agricultural Products
	Energy Management	N/A	SASB FB-AB-130a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Energy Management	N/A	SASB FB-FR-130a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Energy Management	N/A	SASB FB-MP-130a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Energy Management	N/A	SASB FB-NB-130a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Energy Management	N/A	SASB FB-PF-130a	FB Food & Beverage	FB-PF Processed Foods
	Energy Management	N/A	SASB FB-RN-130a	FB Food & Beverage	FB-RN Restaurants
	Energy Management in Retail	N/A	SASB HC-DR-130a	HC Health Care	HC-DR Drug Retailers
	Energy Management	N/A	SASB HC-DY-130a	HC Health Care	HC-DY Health Care Delivery
	Energy Management	N/A	SASB IF-RE-130a	IF Infrastructure	IF-RE Real Estate
	Energy Management	N/A	SASB IF-WU-130a	IF Infrastructure	IF-WU Water Utilities & Services
	Energy Management	N/A	SASB RR-FC-130a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Energy Management	N/A	SASB RR-PP-130a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Energy Management	Energy Management in Manufacturing	N/A	SASB RR-ST-130a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Energy Management	N/A	SASB RT-AE-130a	RT Resource Transformation	RT-AE Aerospace & Defense
	Energy Management	N/A	SASB RT-CH-130a	RT Resource Transformation	RT-CH Chemicals
	Energy Management	N/A	SASB RT-CP-130a	RT Resource Transformation	RT-CP Containers & Packaging
	Energy Management	N/A	SASB RT-EE-130a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Energy Management	N/A	SASB RT-IG-130a	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Energy Management	N/A	SASB SV-CA-130a	SV Services	SV-CA Casinos & Gaming
	Energy Management	N/A	SASB SV-HL-130a	SV Services	SV-HL Hotels & Lodging
	Energy Management	N/A	SASB SV-LF-130a	SV Services	SV-LF Leisure Facilities
	Environmental Footprint of Hardware Infrastructure	N/A	SASB TC-IM-130a	TC Technology & Communications	TC-IM Internet Media & Services
	Energy Management in Manufacturing	N/A	SASB TC-SC-130a	TC Technology & Communications	TC-SC Semiconductors
	Environmental Footprint of Hardware Infrastructure	N/A	SASB TC-SI-130a	TC Technology & Communications	TC-SI Software & IT Services
	Environmental Footprint of Operations	N/A	SASB TC-TL-130a	TC Technology & Communications	TC-TL Telecommunication Services
	Energy Management	N/A	SASB TR-AP-130a	TR Transportation	TR-AP Auto Parts
Energy-related activities	Report your organization's energy consumption totals (excluding feedstocks) in MWh.	Column "Total (renewable +non-renewable) MWh"	CDP Climate change C8.2a		
	Report your organization's energy consumption totals (excluding feedstocks) for cement production activities in MWh.	All	CDP Climate change C-CE8.2a		
	Report your organization's energy consumption totals (excluding feedstocks) for chemical production activities in MWh.	All	CDP Climate change C-CH8.2a		
	Report your organization's energy consumption totals (excluding feedstocks) for metals and mining production activities in MWh.	All	CDP Climate change C-MM8.2a		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Energy-related activities	Report your organization's energy consumption totals (excluding feedstocks) for steel production activities in MWh.	All	CDP Climate change C-ST8.2a		
	State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.	All	CDP Climate change C8.2c		
	State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel for cement production activities.	All	CDP Climate change C-CE8.2c		
	Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.	Column "Total gross generation"	CDP Climate change C8.2d		
	Provide details on the electricity and heat your organization has generated and consumed for cement production activities.	Column "Total gross generation"	CDP Climate change C-CE8.2d		
	Provide details on electricity, heat, steam, and cooling your organization has generated and consumed for chemical production activities.	Column "Total gross generation"	CDP Climate change C-CH8.2d		
	For your electric utility activities, provide a breakdown of your total power plant capacity, generation, and related emissions during the reporting year by source.	Column "gross electricity genertion"	CDP Climate change C-EU8.2d		
	Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed for metals and mining production activities.	Column "Total gross generation"	CDP Climate change C-MM8.2d		
	Provide details on the electricity, heat, and steam your organization has generated and consumed for steel production activities.	Column "Total gross generation"	CDP Climate change C-ST8.2d		
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Feedstock consumption: Chemicals	Disclose details on your organization's consumption of fuels as feedstocks for chemical production activities.	Column "total consumption"	CDP Climate change C-CH8.3a		
Feedstock consumption: Steel	Disclose details on your organization's consumption of feedstocks for steel production activities.	Column "total consumption"	CDP Climate change C-ST8.3		

Possible Gaps

- Energy efficiency improvement measures
- Energy performance and GHG emissions in the supply chain
- Setting energy efficiency standards at an industry level

IAEG-SDG indicators

Indicators	Units
7.3.1 Energy intensity measured in terms of primary energy and GDP	N/A

Target 7.A

By 2030, enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology.

Disclosures 7.A

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access to quality energy	Investment in developing countries to increase RES deploy and grid quality	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	All Utilities	
Finance & Economic Opportunities	6.7 Has your city received/secured funding for any low carbon projects (e.g. energy efficiency, renewable energy, low emission vehicles, bus rapid transit, waste management) or climate adaptation projects from a development bank (e.g. World Bank, Asian Development Bank, etc.)?	Response option: "Yes"	CDP Cities 2020 Questionnaire 6,7		
Product Design & Lifecycle Management	Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	N/A	SASB FN-AC-410a	FN Financials	FN-AC Asset Management & Custody Activities
	Incorporation of Environmental, Social, and Governance Factors in Credit Analysis	N/A	SASB FN-CB-410a	FN Financials	FN-CB Commercial Banks
	Incorporation of Environmental, Social, and Governance Factors in Investment Management	N/A	SASB FN-IN-410a	FN Financials	FN-IN Insurance
	Incorporation of Environmental, Social, and Governance Factors in Investment Banking & Brokerage Activities	N/A	SASB FN-IB-410a	FN Financials	FN-IB Investment Banking & Brokerage
	Promoting Transparent & Efficient Capital Markets	N/A	SASB FN-EX-410a	FN Financials	FN-EX Security & Commodity Exchanges

Target 7.B

By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular least developed countries, small island developing States, and land-locked developing countries, in accordance with their respective programmes of support.

Disclosures 7.B

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access to quality energy/ water and sanitation	Investments in adaptation measures (reduce business/ assets vulnerabilities)	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	All Utilities	
	Number of end users with new services such as charging point and smart meters	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	All Utilities	
Business Model Resilience	End-Use Efficiency & Demand	N/A	SASB IF-EU-420a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
Climate change mitigation	Number of (1) zero emission vehicles (ZEV), (2) hybrid vehicles, and (3) plug-in hybrid vehicles sold	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Automobile	
	Conventional vehicle efficiency performance	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Automobile	
	Efficiency of data center energy consumption (energy consumed/$s revenue)	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Software & Services	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Climate change mitigation	Description of the quality of connection to public mobility and walkability	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Residential	
GHG Emissions	Greenhouse Gas Emissions & Energy Resource Planning	N/A	SASB IF-EU-110a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
Product Design & Lifecycle Management	Lifecycle Emissions Balance	N/A	SASB RR-BI-410a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Product Efficiency	N/A	SASB RR-FC-410a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Management of Energy Infrastructure Integration & Related Regulations	N/A	SASB RR-ST-410a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Product End-of-life Management	N/A	SASB RR-ST-410b	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Ecological Impacts of Project Development	N/A	SASB RR-WT-410a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers

GOAL 8. DECENT WORK AND ECONOMIC GROWTH

8 DECENT WORK AND
ECONOMIC GROWTH

SUSTAINABLE DEVELOPMENT GOAL 8:

PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL
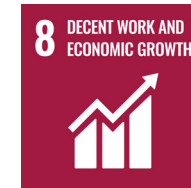
Target 8.1

Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	N/A
Publications and other resources on Business and the SDGs	51, 72

Disclosures 8.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Financial Inclusion & Capacity Building	N/A	SASB FN-CB-240a	FN Financials	FN-CB Commercial Banks
Economic Performance	a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	N/A	GRI 201-1		
Economic value	Value added	% of sales income	World Bank WDI (adapted)		
	a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	$ currency	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standard 201-1)		
Governance and Strategy	G1, Does the Board / highest governance body or most senior executive of the company: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G10, How does the company capture lessons regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G13, Do you produce sustainability reporting according to: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G2, Does the company have a publicly stated commitment regarding the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G3, Does the company have in place a code of conduct regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G4, Has the company appointed an individual or group responsible for each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G5, Does the company have a formal structure(s) (such as a cross-functional committee) to address each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6, Does the company have a process or processes to assess risk?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Governance and Strategy	G6,1, During the assessment of risk, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7, Does the company have a due diligence process through which it identifies, prevents, mitigates, and accounts for actual and potential negative impacts on sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7,1, During the due diligence process, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8, Are there any processes through which members of the company's workforce can raise concerns about the company's conduct related to human rights, labour rights, environment, or anti-corruption?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8,1, Please provide additional detail regarding the process(es) the company has through which members of the company's workforce can raise concerns about the company's conduct,	N/A	UN Global Compact - 2022 Communication on Progress		
	G9, Does the company provide or enable access to effective remedy to right holders / stakeholders where it has caused or contributed to the adverse impact?	N/A	UN Global Compact - 2022 Communication on Progress		
Impact on the market	Does the Company's buying practices (e.g., volume of purchase, prices negotiated and paid) impact price volatility of key commodities, materials, crops, and/or inputs that suppliers rely on in local or national markets?	% of commodities, materials, corps, and/or inputs	UN Global Compact-Oxfam Poverty Footprint PF - 2.13		
Selling Practices & Product Labeling	Transparent Information & Fair Advice for Customers	N/A	SASB FN-AC-270a	FN Financials	FN-AC Asset Management & Custody Activities
	Selling Practices	N/A	SASB FN-CF-270a	FN Financials	FN-CF Consumer Finance
	Transparent Information & Fair Advice for Customers	N/A	SASB FN-IN-270a	FN Financials	FN-IN Insurance
	Discriminatory Lending	N/A	SASB FN-MF-270b	FN Financials	FN-MF Mortgage Finance
	Lending Practices	N/A	SASB FN-MF-270a	FN Financials	FN-MF Mortgage Finance
Tax payment	Tax payments	Number	World Bank WDI (adapted)		
	Total tax rate	% of sales income	World Bank WDI (adapted)		

Possible Gaps

- Enhancement of productive capacity in operation and the value chain
- Tackle development challenges
- Positive impact on the supply chain

IAEG-SDG indicators

Indicators	Units
8.1.1 Annual growth rate of real GDP per capita	%

Target 8.2

Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	ICESCR, ILO MNE Declaration
Publications and other resources on Business and the SDGs	5, 7, 14, 32, 40, 57, 71, 73

Disclosures 8.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Economic Performance	a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	N/A	GRI 201-1		
Economic value	High-tech and medium high-tech output	$ currency	Global Innovation Index (adapted)		
	Creative goods exports	$ currency	Global Innovation Index (adapted)		
	High-tech exports	$ currency	Global Innovation Index (adapted)		
	ICT services exports	$ currency	Global Innovation Index (adapted)		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Economic value	a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	$ currency	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standard 201-1)		
	Revenue and/or (net) value added	$ currency	UNCTAD core SDGs reporting indicators A.1		
Indirect Economic Impacts	a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	N/A	GRI 203-2		
Training and Education	Average hours of training that the organization's employees have undertaken during the reporting period, by: i. Gender; ii. Employee category.	N/A	GRI 404-1-a		
	a. Type and scope of programs implemented and assistance provided to upgrade employee skills. b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.	N/A	GRI 404-2		

Possible Gaps

• Providing financial resources to start-ups

IAEG-SDG indicators

Indicators	Units
8.2.1 Annual growth rate of real GDP per employed person	N/A

Target 8.3

Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	ICESCR, Doha Declaration, The Monterrey Consensus, ILO MNE Declaration, Fundamental Principles and Rights at Work, ILO R189
Publications and other resources on Business and the SDGs	1, 45, 51, 57, 72, 90, 98, 116

Disclosures 8.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Financial Inclusion & Capacity Building	N/A	SASB FN-CB-240a	FN Financials	FN-CB Commercial Banks
Governance and Strategy	G1, Does the Board / highest governance body or most senior executive of the company: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G10, How does the company capture lessons regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G13, Do you produce sustainability reporting according to: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G2, Does the company have a publicly stated commitment regarding the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G3, Does the company have in place a code of conduct regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G4, Has the company appointed an individual or group responsible for each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G5, Does the company have a formal structure(s) (such as a cross-functional committee) to address each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6, Does the company have a process or processes to assess risk?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6,1, During the assessment of risk, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7, Does the company have a due diligence process through which it identifies, prevents, mitigates, and accounts for actual and potential negative impacts on sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Governance and Strategy	G7,1, During the due diligence process, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8, Are there any processes through which members of the company's workforce can raise concerns about the company's conduct related to human rights, labour rights, environment, or anti-corruption?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8,1, Please provide additional detail regarding the process(es) the company has through which members of the company's workforce can raise concerns about the company's conduct,	N/A	UN Global Compact - 2022 Communication on Progress		
	G9, Does the company provide or enable access to effective remedy to right holders / stakeholders where it has caused or contributed to the adverse impact?	N/A	UN Global Compact - 2022 Communication on Progress		
Inclusive business	Estimated number of micro, small and medium enterprises (MSMEs) with significant increases in revenue and employment generation as a result of the initiative. These are existing MSMEs that received training, financing, linkages with supply chain or other contributions from the company. (MSMEs have up to 250 employees)	# of new businesses (MSMEs)	BCtA indicators		
	Estimated number of new micro, small and medium enterprises (MSMEs) established as a result of initiative. In many cases, an initiative may have contributed to the creation of MSMEs through training, financing, linkages to lead company, etc. (MSMEs have up to 250 employees)	# of new businesses (MSMEs)	BCtA indicators		
	Does the Company system have policies and/or structured programmes for: i) training ii) access to finance iii) other extension or business services which extend to operations in the country. If yes, what are the objectives and/or targets of each policy/programme?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 4.9		
Indirect Economic Impacts	a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	N/A	GRI 203-2		
Procurement	Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).	N/A	GRI 204-1-a		

Possible Gaps

- Responsible business practice in operation and supply chain

IAEG-SDG indicators

Indicators	Units
8.3.1 Proportion of informal employment in non-agriculture employment, by sex	%

Target 8.4

Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Aichi Biodiversity Targets
Publications and other resources on Business and the SDGs	89, 98, 119

Disclosures 8.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Air Quality	Air Quality	N/A	SASB EM-CM-120a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Air Emissions	N/A	SASB EM-IS-120a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Air Quality	N/A	SASB EM-MM-120a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Air Quality	N/A	SASB EM-EP-120a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Air Quality	N/A	SASB EM-MD-120a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Air Quality	N/A	SASB EM-RM-120a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Air Quality	N/A	SASB IF-EU-120a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Air Quality	N/A	SASB IF-WM-120a	IF Infrastructure	IF-WM Waste Management
	Air Quality	N/A	SASB RR-BI-120a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Air Quality	N/A	SASB RR-PP-120a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Air Quality	N/A	SASB RT-CH-120a	RT Resource Transformation	RT-CH Chemicals
	Air Quality	N/A	SASB RT-CP-120a	RT Resource Transformation	RT-CP Containers & Packaging
	Air Quality	N/A	SASB TR-AF-120a	TR Transportation	TR-AF Air Freight & Logistics

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Air Quality	Air Quality	N/A	SASB TR-CL-120a	TR Transportation	TR-CL Cruise Lines
	Air Quality	N/A	SASB TR-MT-120a	TR Transportation	TR-MT Marine Transportation
	Air Quality	N/A	SASB TR-RA-120a	TR Transportation	TR-RA Rail Transportation
	Air Quality	N/A	SASB TR-RO-120a	TR Transportation	TR-RO Road Transportation
Business Model Resilience	Reserves Valuation & Capital Expenditures	N/A	SASB EM-CO-420a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Reserves Valuation & Capital Expenditures	N/A	SASB EM-EP-420a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	End-Use Efficiency & Demand	N/A	SASB IF-EU-420a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	End-Use Efficiency	N/A	SASB IF-GU-420a	IF Infrastructure	IF-GU Gas Utilities & Distributors
	Climate Change Adaptation	N/A	SASB IF-HB-420a	IF Infrastructure	IF-HB Home Builders
	Recycling & Resource Recovery	N/A	SASB IF-WM-420a	IF Infrastructure	IF-WM Waste Management
	End-Use Efficiency	N/A	SASB IF-WU-420a	IF Infrastructure	IF-WU Water Utilities & Services
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CO-160a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Biodiversity Impacts	N/A	SASB EM-CM-160a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Biodiversity Impacts	N/A	SASB EM-MM-160a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Biodiversity Impacts	N/A	SASB EM-EP-160a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Ecological Impacts	N/A	SASB EM-MD-160a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Ecological Impact Management	N/A	SASB EM-SV-160a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental Impacts of Project Development	N/A	SASB IF-EN-160a	IF Infrastructure	IF-EN Engineering & Construction Services
	Land Use & Ecological Impacts	N/A	SASB IF-HB-160a	IF Infrastructure	IF-HB Home Builders
	Ecosystem Services & Impacts	N/A	SASB RR-FM-160a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
	Ecological Impacts of Project Development	N/A	SASB RR-ST-160a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Ecological Impacts	N/A	SASB TR-MT-160a	TR Transportation	TR-MT Marine Transportation
Energy	a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. c. In joules, watt-hours or multiples, the total: i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption d. In joules, watt-hours or multiples, the total: i. electricity sold ii. heating sold iii. cooling sold iv. steam sold e. Total energy consumption within the organization, in joules or multiples. f. Standards, methodologies, assumptions, and/or calculation tools used. g. Source of the conversion factors used.	N/A	GRI 302-1		
	Energy consumption outside of the organization, in joules or multiples.	N/A	GRI 302-2-a		
	Energy intensity ratio for the organization.	N/A	GRI 302-3-a		
	Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.	N/A	GRI 302-4-a		
	Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.	N/A	GRI 302-5-a		
Energy Management	Energy Management in Manufacturing	N/A	SASB CG-BF-130a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Hardware Infrastructure Energy & Water Management	N/A	SASB CG-EC-130a	CG Consumer Goods	CG-EC E-Commerce
	Energy Management in Retail & Distribution	N/A	SASB CG-MR-130a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Energy Management	N/A	SASB EM-CM-130a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Energy Management	N/A	SASB EM-IS-130a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Energy Management	N/A	SASB EM-MM-130a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Energy Management	N/A	SASB FB-AG-130a	FB Food & Beverage	FB-AG Agricultural Products
	Energy Management	N/A	SASB FB-AB-130a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Energy Management	N/A	SASB FB-FR-130a	FB Food & Beverage	FB-FR Food Retailers & Distributors

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Energy Management	Energy Management	N/A	SASB FB-MP-130a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Energy Management	N/A	SASB FB-NB-130a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Energy Management	N/A	SASB FB-PF-130a	FB Food & Beverage	FB-PF Processed Foods
	Energy Management	N/A	SASB FB-RN-130a	FB Food & Beverage	FB-RN Restaurants
	Energy Management in Retail	N/A	SASB HC-DR-130a	HC Health Care	HC-DR Drug Retailers
	Energy Management	N/A	SASB HC-DY-130a	HC Health Care	HC-DY Health Care Delivery
	Energy Management	N/A	SASB IF-RE-130a	IF Infrastructure	IF-RE Real Estate
	Energy Management	N/A	SASB IF-WU-130a	IF Infrastructure	IF-WU Water Utilities & Services
	Energy Management	N/A	SASB RR-FC-130a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Energy Management	N/A	SASB RR-PP-130a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Energy Management in Manufacturing	N/A	SASB RR-ST-130a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Energy Management	N/A	SASB RT-AE-130a	RT Resource Transformation	RT-AE Aerospace & Defense
	Energy Management	N/A	SASB RT-CH-130a	RT Resource Transformation	RT-CH Chemicals
	Energy Management	N/A	SASB RT-CP-130a	RT Resource Transformation	RT-CP Containers & Packaging
	Energy Management	N/A	SASB RT-EE-130a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Energy Management	N/A	SASB RT-IG-130a	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Energy Management	N/A	SASB SV-CA-130a	SV Services	SV-CA Casinos & Gaming
	Energy Management	N/A	SASB SV-HL-130a	SV Services	SV-HL Hotels & Lodging
	Energy Management	N/A	SASB SV-LF-130a	SV Services	SV-LF Leisure Facilities
	Environmental Footprint of Hardware Infrastructure	N/A	SASB TC-IM-130a	TC Technology & Communications	TC-IM Internet Media & Services
	Energy Management in Manufacturing	N/A	SASB TC-SC-130a	TC Technology & Communications	TC-SC Semiconductors
	Environmental Footprint of Hardware Infrastructure	N/A	SASB TC-SI-130a	TC Technology & Communications	TC-SI Software & IT Services
	Environmental Footprint of Operations	N/A	SASB TC-TL-130a	TC Technology & Communications	TC-TL Telecommunication Services
	Energy Management	N/A	SASB TR-AP-130a	TR Transportation	TR-AP Auto Parts
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Extended Producer Responsibility	The amount of product or waste covered by Extended Producer Responsibility	Tons	Development of Guidance on Extended Producer Responsibility (EPR)		
GHG Emissions	Greenhouse Gas Emissions	N/A	SASB EM-CO-110a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Greenhouse Gas Emissions	N/A	SASB EM-CM-110a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Greenhouse Gas Emissions	N/A	SASB EM-IS-110a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Greenhouse Gas Emissions	N/A	SASB EM-MM-110a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Greenhouse Gas Emissions	N/A	SASB EM-EP-110a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Greenhouse Gas Emissions	N/A	SASB EM-MD-110a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Greenhouse Gas Emissions	N/A	SASB EM-RM-110a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Emissions Reduction Services & Fuels Management	N/A	SASB EM-SV-110a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
GHG Emissions	Greenhouse Gas Emissions	N/A	SASB FB-AG-110a	FB Food & Beverage	FB-AG Agricultural Products
	Air Emissions from Refrigeration	N/A	SASB FB-FR-110b	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Fleet Fuel Management	N/A	SASB FB-FR-110a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Greenhouse Gas Emissions	N/A	SASB FB-MP-110a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Fleet Fuel Management	N/A	SASB FB-NB-110a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Fleet Fuel Management	N/A	SASB HC-DI-110a	HC Health Care	HC-DI Health Care Distributors
	Greenhouse Gas Emissions & Energy Resource Planning	N/A	SASB IF-EU-110a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Fleet Fuel Management	N/A	SASB IF-WM-110b	IF Infrastructure	IF-WM Waste Management
	Greenhouse Gas Emissions	N/A	SASB IF-WM-110a	IF Infrastructure	IF-WM Waste Management
	Greenhouse Gas Emissions	N/A	SASB RR-PP-110a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Greenhouse Gas Emissions	N/A	SASB RT-CH-110a	RT Resource Transformation	RT-CH Chemicals
	Greenhouse Gas Emissions	N/A	SASB RT-CP-110a	RT Resource Transformation	RT-CP Containers & Packaging
	Greenhouse Gas Emissions	N/A	SASB TC-SC-110a	TC Technology & Communications	TC-SC Semiconductors
	Greenhouse Gas Emissions	N/A	SASB TR-AF-110a	TR Transportation	TR-AF Air Freight & Logistics
	Greenhouse Gas Emissions	N/A	SASB TR-AL-110a	TR Transportation	TR-AL Airlines
	Greenhouse Gas Emissions	N/A	SASB TR-CL-110a	TR Transportation	TR-CL Cruise Lines
	Greenhouse Gas Emissions	N/A	SASB TR-MT-110a	TR Transportation	TR-MT Marine Transportation
	Greenhouse Gas Emissions	N/A	SASB TR-RA-110a	TR Transportation	TR-RA Rail Transportation
	Greenhouse Gas Emissions	N/A	SASB TR-RO-110a	TR Transportation	TR-RO Road Transportation
Impact on biodiversity and ecosystems	Trends in Ecological Footprint and/or related concepts	N/A	Quick guide to the Aichi Biodiversity Targets		
	Ecological limits assessed in terms of sustainable production and consumption	N/A	Quick guide to the Aichi Biodiversity Targets		
Material efficiency	Trends in production per input	N/A	Quick guide to the Aichi Biodiversity Targets		
	Trends in proportion of products derived from sustainable sources	N/A	Quick guide to the Aichi Biodiversity Targets		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Materials	Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by: i. Non-renewable materials used; ii. Renewable materials used.	N/A	GRI 301-1-a		
	Percentage of recycled input materials used to manufacture the organization's primary products and services.	N/A	GRI 301-2-a		
	a. Percentage of reclaimed products and their packaging materials for each product category. b. How the data for this disclosure have been collected.	N/A	GRI 301-3		
Materials Sourcing & Efficiency	Raw Materials Sourcing	N/A	SASB CG-AA-440a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Ingredient Sourcing	N/A	SASB FB-AG-440a	FB Food & Beverage	FB-AG Agricultural Products
	Ingredient Sourcing	N/A	SASB FB-AB-440a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Animal & Feed Sourcing	N/A	SASB FB-MP-440a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Ingredient Sourcing	N/A	SASB FB-NB-440a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Ingredient Sourcing	N/A	SASB FB-PF-440a	FB Food & Beverage	FB-PF Processed Foods
	Water Supply Resilience	N/A	SASB IF-WU-440a	IF Infrastructure	IF-WU Water Utilities & Services
	Materials Sourcing	N/A	SASB RR-FC-440a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Materials Sourcing	N/A	SASB RR-ST-440a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Materials Efficiency	N/A	SASB RR-WT-440b	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Materials Sourcing	N/A	SASB RR-WT-440a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Materials Sourcing	N/A	SASB RT-AE-440a	RT Resource Transformation	RT-AE Aerospace & Defense
	Materials Sourcing	N/A	SASB RT-EE-440a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Materials Sourcing	N/A	SASB RT-IG-440a	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Remanufacturing Design & Services	N/A	SASB RT-IG-440b	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Materials Sourcing	N/A	SASB TC-ES-440a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Materials Sourcing & Efficiency	Materials Sourcing	N/A	SASB TC-HW-440a	TC Technology & Communications	TC-HW Hardware
	Materials Sourcing	N/A	SASB TC-SC-440a	TC Technology & Communications	TC-SC Semiconductors
	Product End-of-life Management	N/A	SASB TC-TL-440a	TC Technology & Communications	TC-TL Telecommunication Services
	Materials Efficiency	N/A	SASB TR-AP-440b	TR Transportation	TR-AP Auto Parts
	Materials Sourcing	N/A	SASB TR-AP-440a	TR Transportation	TR-AP Auto Parts
	Materials Efficiency & Recycling	N/A	SASB TR-AU-440b	TR Transportation	TR-AU Automobiles
	Materials Sourcing	N/A	SASB TR-AU-440a	TR Transportation	TR-AU Automobiles
Product Design & Lifecycle Management	Product Lifecycle Environmental Impacts	N/A	SASB CG-AM-410a	CG Consumer Goods	CG-AM Appliance Manufacturing
	Product Lifecycle Environmental Impacts	N/A	SASB CG-BF-410a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Product Packaging & Distribution	N/A	SASB CG-EC-410a	CG Consumer Goods	CG-EC E-Commerce
	Packaging Lifecycle Management	N/A	SASB CG-HP-410a	CG Consumer Goods	CG-HP Household & Personal Products
	Product Environmental, Health, and Safety Performance	N/A	SASB CG-HP-250a	CG Consumer Goods	CG-HP Household & Personal Products
	Product Sourcing, Packaging & Marketing	N/A	SASB CG-MR-410a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Product Innovation	N/A	SASB EM-CM-410a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Product Specifications & Clean Fuel Blends	N/A	SASB EM-RM-410a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	N/A	SASB FN-AC-410a	FN Financials	FN-AC Asset Management & Custody Activities
	Incorporation of Environmental, Social, and Governance Factors in Credit Analysis	N/A	SASB FN-CB-410a	FN Financials	FN-CB Commercial Banks
	Incorporation of Environmental, Social, and Governance Factors in Investment Management	N/A	SASB FN-IN-410a	FN Financials	FN-IN Insurance
	Policies Designed to Incentivize Responsible Behavior	N/A	SASB FN-IN-410b	FN Financials	FN-IN Insurance
	Incorporation of Environmental, Social, and Governance Factors in Investment Banking & Brokerage Activities	N/A	SASB FN-IB-410a	FN Financials	FN-IB Investment Banking & Brokerage
	Promoting Transparent & Efficient Capital Markets	N/A	SASB FN-EX-410a	FN Financials	FN-EX Security & Commodity Exchanges
	Packaging Lifecycle Management	N/A	SASB FB-AB-410a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Packaging Lifecycle Management	N/A	SASB FB-NB-410a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Design & Lifecycle Management	Packaging Lifecycle Management	N/A	SASB FB-PF-410a	FB Food & Beverage	FB-PF Processed Foods
	Product Lifecycle Management	N/A	SASB HC-DI-410a	HC Health Care	HC-DI Health Care Distributors
	Product Design & Lifecycle Management	N/A	SASB HC-MS-410a	HC Health Care	HC-MS Medical Equipment & Supplies
	Climate Impacts of Business Mix	N/A	SASB IF-EN-410b	IF Infrastructure	IF-EN Engineering & Construction Services
	Lifecycle Impacts of Buildings & Infrastructure	N/A	SASB IF-EN-410a	IF Infrastructure	IF-EN Engineering & Construction Services
	Community Impacts of New Developments	N/A	SASB IF-HB-410b	IF Infrastructure	IF-HB Home Builders
	Design for Resource Efficiency	N/A	SASB IF-HB-410a	IF Infrastructure	IF-HB Home Builders
	Management of Tenant Sustainability Impacts	N/A	SASB IF-RE-410a	IF Infrastructure	IF-RE Real Estate
	Sustainability Services	N/A	SASB IF-RS-410a	IF Infrastructure	IF-RS Real Estate Services
	Lifecycle Emissions Balance	N/A	SASB RR-BI-410a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Product Efficiency	N/A	SASB RR-FC-410a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Product End-of-life Management	N/A	SASB RR-FC-410b	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Management of Energy Infrastructure Integration & Related Regulations	N/A	SASB RR-ST-410a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Product End-of-life Management	N/A	SASB RR-ST-410b	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Ecological Impacts of Project Development	N/A	SASB RR-WT-410a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Fuel Economy & Emissions in Use-phase	N/A	SASB RT-AE-410a	RT Resource Transformation	RT-AE Aerospace & Defense
	Product Design for Use-phase Efficiency	N/A	SASB RT-CH-410a	RT Resource Transformation	RT-CH Chemicals
	Safety & Environmental Stewardship of Chemicals	N/A	SASB RT-CH-410b	RT Resource Transformation	RT-CH Chemicals
	Product Lifecycle Management	N/A	SASB RT-CP-410a	RT Resource Transformation	RT-CP Containers & Packaging
	Product Lifecycle Management	N/A	SASB RT-EE-410a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Fuel Economy & Emissions in Use-phase	N/A	SASB RT-IG-410a	RT Resource Transformation	RT-IG Industrial Machinery & Goods

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Design & Lifecycle Management	Product Lifecycle Management	N/A	SASB TC-ES-410a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Product Lifecycle Management	N/A	SASB TC-HW-410a	TC Technology & Communications	TC-HW Hardware
	Product Lifecycle Management	N/A	SASB TC-SC-410a	TC Technology & Communications	TC-SC Semiconductors
	Design for Fuel Efficiency	N/A	SASB TR-AP-410a	TR Transportation	TR-AP Auto Parts
	Fuel Economy & Use-phase Emissions	N/A	SASB TR-AU-410a	TR Transportation	TR-AU Automobiles
	Fleet Fuel Economy & Utilization	N/A	SASB TR-CR-410a	TR Transportation	TR-CR Car Rental & Leasing
Supply Chain Management	Environmental Impacts in the Supply Chain	N/A	SASB CG-AA-430a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Wood Supply Chain Management	N/A	SASB CG-BF-430a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Environmental & Social Impacts of Palm Oil Supply Chain	N/A	SASB CG-HP-430a	CG Consumer Goods	CG-HP Household & Personal Products
	Supply Chain Management	N/A	SASB EM-IS-430a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AG-430a	FB Food & Beverage	FB-AG Agricultural Products
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AB-430a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Management of Environmental & Social Impacts in the Supply Chain	N/A	SASB FB-FR-430a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Environmental & Social Impacts of Animal Supply Chain	N/A	SASB FB-MP-430a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-NB-430a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-PF-430a	FB Food & Beverage	FB-PF Processed Foods
	Supply Chain Management & Food Sourcing	N/A	SASB FB-RN-430a	FB Food & Beverage	FB-RN Restaurants
	Sourcing & Environmental Impacts of Feedstock Production	N/A	SASB RR-BI-430a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Supply Chain Management	N/A	SASB RR-PP-430a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Supply Chain Management	N/A	SASB RT-CP-430a	RT Resource Transformation	RT-CP Containers & Packaging
	Supply Chain Management	N/A	SASB TC-HW-430a	TC Technology & Communications	TC-HW Hardware
	Supply Chain Management	N/A	SASB TR-AF-430a	TR Transportation	TR-AF Air Freight & Logistics
Waste	Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.	N/A	GRI 306-2-a		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Waste & Hazardous Materials Management	Waste Management	N/A	SASB EM-CO-150a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Waste Management	N/A	SASB EM-CM-150a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Waste Management	N/A	SASB EM-IS-150a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Waste & Hazardous Materials Management	N/A	SASB EM-MM-150a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Hazardous Materials Management	N/A	SASB EM-RM-150a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Chemicals Management	N/A	SASB EM-SV-150a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Food Waste Management	N/A	SASB FB-FR-150a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Food & Packaging Waste Management	N/A	SASB FB-RN-150a	FB Food & Beverage	FB-RN Restaurants
	Waste Management	N/A	SASB HC-DY-150a	HC Health Care	HC-DY Health Care Delivery
	Coal Ash Management	N/A	SASB IF-EU-150a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Management of Leachate & Hazardous Waste	N/A	SASB IF-WM-150a	IF Infrastructure	IF-WM Waste Management
	Hazardous Waste Management	N/A	SASB RR-ST-150a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Hazardous Waste Management	N/A	SASB RT-AE-150a	RT Resource Transformation	RT-AE Aerospace & Defense
	Hazardous Waste Management	N/A	SASB RT-CH-150a	RT Resource Transformation	RT-CH Chemicals
	Waste Management	N/A	SASB RT-CP-150a	RT Resource Transformation	RT-CP Containers & Packaging
	Hazardous Waste Management	N/A	SASB RT-EE-150a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Waste Management	N/A	SASB TC-ES-150a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Waste Management	N/A	SASB TC-SC-150a	TC Technology & Communications	TC-SC Semiconductors
	Waste Management	N/A	SASB TR-AP-150a	TR Transportation	TR-AP Auto Parts
Water & Wastewater Management	Water Management	N/A	SASB CG-HP-140a	CG Consumer Goods	CG-HP Household & Personal Products
	Water Management	N/A	SASB EM-CO-140a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Water Management	N/A	SASB EM-CM-140a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Water Management	N/A	SASB EM-IS-140a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Water Management	N/A	SASB EM-MM-140a	EM Extractives & Minerals Processing	EM-MM Metals & Mining

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water & Wastewater Management	Water Management	N/A	SASB EM-EP-140a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Water Management	N/A	SASB EM-RM-140a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Water Management Services	N/A	SASB EM-SV-140a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Water Management	N/A	SASB FB-AG-140a	FB Food & Beverage	FB-AG Agricultural Products
	Water Management	N/A	SASB FB-AB-140a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Water Management	N/A	SASB FB-MP-140a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Water Management	N/A	SASB FB-NB-140a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Water Management	N/A	SASB FB-PF-140a	FB Food & Beverage	FB-PF Processed Foods
	Water Management	N/A	SASB FB-RN-140a	FB Food & Beverage	FB-RN Restaurants
	Water Management	N/A	SASB IF-EU-140a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Water Management	N/A	SASB IF-RE-140a	IF Infrastructure	IF-RE Real Estate
	Distribution Network Efficiency	N/A	SASB IF-WU-140a	IF Infrastructure	IF-WU Water Utilities & Services
	Effluent Quality Management	N/A	SASB IF-WU-140b	IF Infrastructure	IF-WU Water Utilities & Services
	Water Management in Manufacturing	N/A	SASB RR-BI-140a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Water Management	N/A	SASB RR-PP-140a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Water Management in Manufacturing	N/A	SASB RR-ST-140a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Water Management	N/A	SASB RT-CH-140a	RT Resource Transformation	RT-CH Chemicals
	Water Management	N/A	SASB RT-CP-140a	RT Resource Transformation	RT-CP Containers & Packaging
	Water Management	N/A	SASB SV-HL-140a	SV Services	SV-HL Hotels & Lodging
	Water Management	N/A	SASB TC-ES-140a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Water Management	N/A	SASB TC-SC-140a	TC Technology & Communications	TC-SC Semiconductors
Water efficiency	Report for operations and estimate & report for upstream and downstream supply chain, where material, on: – mega-litres of fresh water consumed (withdrawals minus discharges of equal quality) in water-stressed areas.	Liters	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water efficiency	Water performance in the value chain	N/A	CEO Water Mandate's Corporate Water Disclosure Guidelines		
	Location-specific data: Water consumption	Liters	CEO Water Mandate's Corporate Water Disclosure Guidelines		
	Location-specific data: Water intensity	Liters per product or other basic units	CEO Water Mandate's Corporate Water Disclosure Guidelines		

Possible Gaps

- Promote sustainable consumption and lifestyles
- Energy, water and material efficiency and environmental footprint in supply chain
- Circular business models

IAEG-SDG indicators

Indicators	Units
8.2.1 Annual growth rate of real GDP per employed person	N/A

Target 8.5

By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, ICCPR, ICERD, CEDAW, CRPD, ICRMW, UNDRIP, UNGP, ILO MNE Declaration, Fundamental Principles and Rights at Work ILO C001,ILO C087, ILO C098, ILO C095, ILO C100, ILO C102, ILO C111, ILO C121, ILO C122, ILO C130, ILO C131, ILO C135, ILO C144, ILO C154, ILO C156, ILO C168, ILO C173, ILO C183, ILO R090, ILO R111, ILO R116, ILO R122, ILO R163, ILO R165, ILO R169, ILO R180,
Publications and other resources on Business and the SDGs	12, 14, 30, 33, 36, 37, 72, 78, 88, 90, 97, 103, 116

Disclosures 8.5[4]

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Diversity and Equal Opportunity	a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). b. Percentage of employees per employee category in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).	N/A	GRI 405-1		
	Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.	N/A	GRI 405-2-b		
Employee Engagement, Diversity & Inclusion	Employee Recruitment, Inclusion & Performance	N/A	SASB CG-EC-330a	CG Consumer Goods	CG-EC E-Commerce
	Workforce Diversity & Inclusion	N/A	SASB CG-MR-330a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Employee Diversity & Inclusion	N/A	SASB FN-AC-330a	FN Financials	FN-AC Asset Management & Custody Activities

4.   For indicators related to freedom of association, labor relations/management, or labor practices in the supply chain, please refer to relevant indicators in 8.8.

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Employee Engagement, Diversity & Inclusion	Employee Diversity & Inclusion	N/A	SASB FN-IB-330a	FN Financials	FN-IB Investment Banking & Brokerage
	Employee Recruitment, Development & Retention	N/A	SASB HC-BP-330a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Employee Recruitment, Development & Retention	N/A	SASB HC-DY-330a	HC Health Care	HC-DY Health Care Delivery
	Workforce Diversity & Inclusion	N/A	SASB SV-AD-330a	SV Services	SV-AD Advertising & Marketing
	Workforce Diversity & Engagement	N/A	SASB SV-PS-330a	SV Services	SV-PS Professional & Commercial Services
	Employee Diversity & Inclusion	N/A	SASB TC-HW-330a	TC Technology & Communications	TC-HW Hardware
	Employee Recruitment, Inclusion & Performance	N/A	SASB TC-IM-330a	TC Technology & Communications	TC-IM Internet Media & Services
	Recruiting & Managing a Global & Skilled Workforce	N/A	SASB TC-SC-330a	TC Technology & Communications	TC-SC Semiconductors
	Recruiting & Managing a Global, Diverse & Skilled Workforce	N/A	SASB TC-SI-330a	TC Technology & Communications	TC-SI Software & IT Services
Employment and workforce	Managing job insecurity as perceived (by the employee) or attributed (by researchers)	Example metrics: # of employees laid off in the past year Notice given to employees/ representatives prior to significant operational changes	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	Managing inequality, discrimination and diversity, including disability	Example metrics: % of employees per employee category by gender, age group, and other indicators of diversity # of incidents of discrimination % of employees with disabilities	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	Total direct full-time jobs generated as a result of the initiative.	# of full time jobs created	BCtA indicators		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Employment and workforce	Number of FTE equivalent jobs generated within the value chain of the company, as suppliers, producers or distributors.	# of full time jobs created	BCtA indicators		
	Explicitly recognize job security and permanent contracts for precarious work	N/A	Behind the Brands scorecard indicator w1.2.2		
	Total number of permanent vs temporary workers (m/w) along the value chain.	Number by gender	UN Global Compact-Oxfam Poverty Footprint PF - 2.1		
	Considering contractual workers only, the approximate proportion of those who are employed on an annual basis, on a seasonal basis, on a daily basis, and on a piece/task basis.	%	UN Global Compact-Oxfam Poverty Footprint PF - 2.1		
	Total number of employment, and disaggregate by female and male	Number and %	World Bank WDI (adapted)		
	Total number of informal employment, and disaggregate by female and male	Number and %	World Bank WDI (adapted)		
	Total number of self-employed, and disaggregate by female and male	Number and %	World Bank WDI (adapted)		
	Total number and rate of new employee hires during the reporting period, by age group, gender and region.	Number and %	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standard 401-1)		
	Total number and rate of employee turnover during the reporting period, by age group, gender and region.	Number and %	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standard 401-1)		
	Require suppliers to provide healthy working conditions and accommodation	N/A	Behind the Brands scorecard indicator w4.1.10		
	Require suppliers to ensure job security and permanent contracts for workers	N/A	Behind the Brands scorecard indicator w4.1.7		
	Require, or take measures to support, suppliers to pay workers a living wages	N/A	Behind the Brands scorecard indicator w4.2.1		
	Does the Company system's business relationships (of those interviewed) perceive the Company system's governance standards to be fair and transparent (on agreed terms of trade, quality standards, and price structure that are shared between actors in the value chain) so that suppliers can inform workers on wages, employment conditions, and the security of their job in the medium term?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 9.8		
Governance and Strategy	Total number of employees by employment contract (permanent and temporary), by gender.	N/A	GRI 102-8-a		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Governance and Strategy	Total number of employees by employment contract (permanent and temporary), by region.	N/A	GRI 102-8-b		
	Total number of employees by employment type (full-time and part-time), by gender.	N/A	GRI 102-8-c		
	Whether a significant portion of the organization's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees.	N/A	GRI 102-8-d		
	Disclosure 2-7 Employees a. report the total number of employees, and a breakdown of this total by gender and by region;	N/A	GRI 2-7-a		
	Disclosure 2-7 Employees b. report the total number of: i. permanent employees, and a breakdown by gender and by region; ii. temporary employees, and a breakdown by gender and by region; iii. non-guaranteed hours employees, and a breakdown by gender and by region; iv. full-time employees, and a breakdown by gender and by region; v. part-time employees, and a breakdown by gender and by region;	N/A	GRI 2-7-b		
	Disclosure 2-8 Workers who are not employees a. report the total number of workers who are not employees and whose work is controlled by the organization and describe: i. the most common types of worker and their contractual relationship with the organization; ii. the type of work they perform;	N/A	GRI 2-8-a		
	G1, Does the Board / highest governance body or most senior executive of the company: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G10, How does the company capture lessons regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G12, Percentage of individuals within the company's Board / highest governance body by:	N/A	UN Global Compact - 2022 Communication on Progress		
	G13, Do you produce sustainability reporting according to: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G2, Does the company have a publicly stated commitment regarding the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G3, Does the company have in place a code of conduct regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G4, Has the company appointed an individual or group responsible for each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Governance and Strategy	G5, Does the company have a formal structure(s) (such as a cross-functional committee) to address each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6, Does the company have a process or processes to assess risk?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6,1, During the assessment of risk, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7, Does the company have a due diligence process through which it identifies, prevents, mitigates, and accounts for actual and potential negative impacts on sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7,1, During the due diligence process, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8, Are there any processes through which members of the company's workforce can raise concerns about the company's conduct related to human rights, labour rights, environment, or anti-corruption?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8,1, Please provide additional detail regarding the process(es) the company has through which members of the company's workforce can raise concerns about the company's conduct,	N/A	UN Global Compact - 2022 Communication on Progress		
	G9, Does the company provide or enable access to effective remedy to right holders / stakeholders where it has caused or contributed to the adverse impact?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8, Are there any processes through which members of the company's workforce can raise concerns about the company's conduct related to human rights, labour rights, environment, or anti-corruption? (Choose only one answer)	N/A	UN Global Compact - 2022 Communication on Progress		
	G8,1, Please provide additional detail regarding the process(es) the company has through which members of the company's workforce can raise concerns about the company's conduct,	N/A	UN Global Compact - 2022 Communication on Progress		
	G9, Does the company provide or enable access to effective remedy to right holders / stakeholders where it has caused or contributed to the adverse impact?	N/A	UN Global Compact - 2022 Communication on Progress		
Indirect Economic Impacts	a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	N/A	GRI 203-2		
Labor	L,13, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the labour rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	L12, In the course of the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to the adverse impact associated with the following labour rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 8: Target 8.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Labor	L6, What is the percentage of employees covered under collective bargaining agreements? (%)	N/A	UN Global Compact - 2022 Communication on Progress		
	L7, What is the percentage of employees in a trade union or other workers' organization? (%)	N/A	UN Global Compact - 2022 Communication on Progress		
	L8, In the course of the reporting period, what was the percentage of women in: (%)	N/A	UN Global Compact - 2022 Communication on Progress		
	L9, What was the average ratio of the basic salary and remuneration of women to men (comparing jobs of equal value) during the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	a. Total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.	N/A	GRI 401-1		
	Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: i. Life insurance; ii. Health care; iii. Disability and invalidity coverage; iv. Parental leave; v. Retirement provision; vi. Stock ownership; vii. Others.	N/A	GRI 401-2-a		
	a. Total number of employees that were entitled to parental leave, by gender. b. Total number of employees that took parental leave, by gender. c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender. d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender. e. Return to work and retention rates of employees that took parental leave, by gender.	N/A	GRI 401-3		
Labor Practices	Labor Practices	N/A	SASB CG-MR-310a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Labor Relations	N/A	SASB EM-CO-310a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Labor Relations	N/A	SASB EM-MM-310a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Labor Practices	N/A	SASB FB-FR-310a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Labor Practices	N/A	SASB FB-RN-310a	FB Food & Beverage	FB-RN Restaurants

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Labor Practices	Labor Practices	N/A	SASB IF-WM-310a	IF Infrastructure	IF-WM Waste Management
	Labor Practices	N/A	SASB SV-HL-310a	SV Services	SV-HL Hotels & Lodging
	Labor Conditions	N/A	SASB TC-ES-320a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Labor Practices	N/A	SASB TC-ES-310a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Labor Practices	N/A	SASB TR-AF-310a	TR Transportation	TR-AF Air Freight & Logistics
	Labor Practices	N/A	SASB TR-AL-310a	TR Transportation	TR-AL Airlines
	Labor Practices	N/A	SASB TR-AU-310a	TR Transportation	TR-AU Automobiles
	Labor Practices	N/A	SASB TR-CL-310a	TR Transportation	TR-CL Cruise Lines
Market Presence	a. When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage. b. When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage. c. Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used. d. The definition used for 'significant locations of operation'.	N/A	GRI 202-1		
	Percentage of senior management at significant locations of operation that are hired from the local community.	N/A	GRI 202-2-a		
No discrimination	Does the Company system AND all major employers along the value chain have policies stating that hiring, placement, remuneration, advancement, training, discipline, retirement, and termination decisions are based on objective factors and are not connected to gender, age, nationality, ethnicity, sexuality, race, color, creed, caste, language, mental or physical disabilities, etc.? If yes, how are the policies promoted internally by the Company system and each major employer/organization?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 5.6		
Parental leave	What is the business' policy on maternity, paternity and family leave length and entitlements and to what extent does this go above the statutory provisions in the regulatory regime where the business is operating? Do these policies apply throughout the operations in each country? Are sex-disaggregated statistics kept and tracked?	N/A	The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Remuneration and benefit	Providing employer- based health insurance	Example metrics: % of employees entitled to health insurance benefits Employer contribution to health insurance premium	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	Ratios of standard entry-level wage by gender, compared to local minimum wage for specific categories of workers	Ratio	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation		
	Explicitly recognize payment of living wage	$ currency	Behind the Brands scorecard indicator w1.2.1		
	Working with others to improve wages by: using a certification scheme; membership of any stakeholder group (ETI or SAI); commitment to constructive dialogue with the IUF	N/A	Behind the Brands scorecard indicator w3.4		
	Wage and salaried workers (female, male and total)	% of employment	World Bank WDI (adapted)		
	Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.	Ratio	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standard 405-2)		
Supply Chain Management	Labor Conditions in the Supply Chain	N/A	SASB CG-AA-430b	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Environmental & Social Impacts of Palm Oil Supply Chain	N/A	SASB CG-HP-430a	CG Consumer Goods	CG-HP Household & Personal Products
	Labor Conditions in the Supply Chain	N/A	SASB CG-TS-430a	CG Consumer Goods	CG-TS Toys & Sporting Goods
	Supply Chain Management	N/A	SASB EM-IS-430a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AG-430a	FB Food & Beverage	FB-AG Agricultural Products
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AB-430a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Management of Environmental & Social Impacts in the Supply Chain	N/A	SASB FB-FR-430a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Environmental & Social Impacts of Animal Supply Chain	N/A	SASB FB-MP-430a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Supply Chain Management	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-NB-430a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-PF-430a	FB Food & Beverage	FB-PF Processed Foods
	Supply Chain Management & Food Sourcing	N/A	SASB FB-RN-430a	FB Food & Beverage	FB-RN Restaurants
	Supply Chain Management	N/A	SASB TC-HW-430a	TC Technology & Communications	TC-HW Hardware
	Supply Chain Management	N/A	SASB TR-AF-430a	TR Transportation	TR-AF Air Freight & Logistics
Training and Education	Average hours of training that the organization's employees have undertaken during the reporting period, by: i. Gender; ii. Employee category.	N/A	GRI 404-1-a		
	a. Type and scope of programs implemented and assistance provided to upgrade employee skills.	N/A	GRI 404-2		
	Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	N/A	GRI 404-3-a		
Working hour	Average working hours per week (m/w), including overtime	Hours	UN Global Compact-Oxfam Poverty Footprint PF - 3.2		
	Approximate proportion of workers (m/w) working overtime on a regular basis (disaggregate data by permanent and temporary workers)	% by gender	UN Global Compact-Oxfam Poverty Footprint PF - 3.4		
	Frequency of fatigue-related incidents in the workplace (m/w).	Number of incidents in a period of time	UN Global Compact-Oxfam Poverty Footprint PF - 3.4		

Possible Gaps

- Dialogue with workers' organization and strengthen labor institutions
- Cooperate with government and representative of workers to promote decent work and equal access to employment

IAEG-SDG indicators

Indicators	Units
8.5.1 Average hourly earnings of female and male employees, by occupation, age and persons with disabilities	$ currency
8.5.2 Unemployment rate, by sex, age and persons with disabilities	%

Target 8.6

By 2020, substantially reduce the proportion of youth not in employment, education or training

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, ILO MNE Declaration, Fundamental Principles and Rights at Work, ILO C111, ILO C142, ILO C168, ILO R195, Youth Forum Declaration 2016
Publications and other resources on Business and the SDGs	13, 14, 33, 38, 57, 72, 77, 88, 104

Disclosures 8.6

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access to work opportunities	Number of digital accessibility solutions created	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Software & Services	
	Number of learners under reskilling programs	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Software & Services	
	Number of workers facilitated through digital platforms	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Software & Services	
Education	Number of learners from underserved communities	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Software & Services	
Employment condition	Managing job insecurity as perceived (by the employee) or attributed (by researchers)	Example metrics: # of employees laid off in the past year Notice given to employees/ representatives prior to significant operational changes	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	Total number and rate of new employee hires during the reporting period, by age group, gender and region.	Number and %	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standard 401-1)		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Labor	a. Total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.	N/A	GRI 401-1		
Training and development program	Employees with recent job training (past year / past 4 weeks)	%	ILO Decent Work Indicators EARN-7 (adapted)		
	Youth violence: Extent of implementation of life-skills and social development programs (Violence prevention)	N/A	WHO Global Health Observatory indicator (adapted)		

Possible Gaps

- Equal opportunities for all employees
- Job-oriented or vocational education and training (VET), internship and entrepreneurship programs
- Inclusive hiring strategy
- Equal access to occupational development opportunities
- Participating in national programs for skills formation, lifelong training and development

IAEG-SDG indicators

Indicators	Units
8.6.1 Proportion of youth (aged 15-24 years) not in education, employment or training	% of youth (aged 15-24 years)

Target 8.7

Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICCPR, ICESCR, CTOC, UNGP, ILO MNE Declaration, Fundamental Principles and Rights at Work, ILO P029, ILO C029, ILO C105, ILO C138, ILO R146, ILO C182, ILO R190, ILO R203
Publications and other resources on Business and the SDGs	1, 12, 14, 30, 35, 43, 63, 88, 90, 97

Disclosures 8.7

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Child Labor	a. Operations and suppliers considered to have significant risk for incidents of: i. child labor; ii. young workers exposed to hazardous work. b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of: i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.	N/A	GRI 408-1		
Children and young worker protection	Number and percentage of operations and suppliers considered to have significant risk of: a) incidents of child labour, and b) incidents of forced labour, by type of operation and supplier, in terms of countries or geographic areas with operations and suppliers considered at risk.	Number and %	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation		
	Does the Company strongly enforce a policy/code that prevents employment of children by the Company and through the supply chain?	N/A	UN Global Compact-Oxfam Poverty Footprint PF-15.5		
	Does the Company system have a mechanism in place to monitor for child labour in the supply chain? If yes, explain the mechanism and process in place.	N/A	UN Global Compact-Oxfam Poverty Footprint 15.6		
Elimination of forced labor	Forced labour rate	%	ILO Decent Work Indicators ABOL-4 (adapted)		
	Forced labour rate among returned migrants	%	ILO Decent Work Indicators ABOL-5 (adapted)		

SDG 8: Target 8.7

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Forced of Compulsory Labor	Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of: i. Type of operation (such as manufacturing plant) and supplier; ii. Countries or geographic areas with operations and suppliers considered at risk.	N/A	GRI 409-1		
	Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.	N/A	GRI 409-1-b		
Governance and Strategy	G1, Does the Board / highest governance body or most senior executive of the company: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G10, How does the company capture lessons regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G12, Percentage of individuals within the company's Board / highest governance body by:	N/A	UN Global Compact - 2022 Communication on Progress		
	G13, Do you produce sustainability reporting according to: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G2, Does the company have a publicly stated commitment regarding the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G3, Does the company have in place a code of conduct regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G4, Has the company appointed an individual or group responsible for each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G5, Does the company have a formal structure(s) (such as a cross-functional committee) to address each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6, Does the company have a process or processes to assess risk?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6,1, During the assessment of risk, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7, Does the company have a due diligence process through which it identifies, prevents, mitigates, and accounts for actual and potential negative impacts on sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7,1, During the due diligence process, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8, Are there any processes through which members of the company's workforce can raise concerns about the company's conduct related to human rights, labour rights, environment, or anti-corruption?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8,1, Please provide additional detail regarding the process(es) the company has through which members of the company's workforce can raise concerns about the company's conduct,	N/A	UN Global Compact - 2022 Communication on Progress		
	G9, Does the company provide or enable access to effective remedy to right holders / stakeholders where it has caused or contributed to the adverse impact?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human rights	A.1 Policy commitments A.1.1 Commitment to respect human rights A.1.2 Commitment to respect the human rights of workers A.1.2.a ILO Declaration on Fundamental Principles and Rights at Work A.1.2.b Health and safety and working hours A.1.3 Commitment to respect human rights particularly relevant to the sector: Vulnerable groups A.1.4 Commitment to remedy A.1.5 Commitment to respect the rights of human rights defenders	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	A.2 Board level accountability A.2.1 Commitment from the top A.2.2 Board responsibility A.2.3 Incentives and performance management A.2.4 Business model strategy and risks	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	B.1 Embedding respect for human rights in company culture and management systems B.1.1 Responsibility and resources for day-to-day human rights functions B.1.2 Incentives and performance management B.1.3 Integration with enterprise risk management B.1.4 Communication/dissemination of policy commitment(s) B.1.4.a Workers and external stakeholders B.1.4.b Business relationships B.1.5 Training on human rights B.1.6 Monitoring and corrective actions B.1.7 Engaging and terminating business relationships B.1.8 Approach to engaging with affected stakeholders	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	B.2 Human rights due diligence B.2.1 Identifying human rights risks and impacts B.2.2 Assessing human rights risks and impacts B.2.3 Integrating and acting on human rights risks and impact assessments B.2.4 Tracking the effectiveness of actions to respond to human rights risks and impacts B.2.5 Communicating on human rights impacts	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	C.1 Grievance mechanism(s) for workers	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	C.2 Grievance mechanism(s) for external individuals and communities	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	C.3 Users are involved in the design and performance of the mechanism(s)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	C.4 Procedures related to the grievance mechanism(s) are equitable, publicly available and explained	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	

SDG 8: Target 8.7

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human rights	C.5 Prohibition of retaliation for raising complaints or concerns	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	C.6 Company involvement with state-based judicial and nonjudicial grievance mechanisms	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	C.7 Remedying adverse impacts	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	C.8 Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	D.2.1 Living wage D.2.1.a Living wage (in own production or manufacturing operations) D.2.1.b Living wage (in the supply chain) D.2.2 Aligning purchasing decisions with human rights D.2.3 Mapping and disclosing the supply chain D.2.4 Prohibition of child labour D.2.4.a Age verification and corrective actions (in own production or manufacturing operations) D.2.4.b Age verification and corrective actions (in the supply chain) D.2.5 Prohibition of forced labour D.2.5.a Recruitment fees and costs (in own production or manufacturing operations) D.2.5.b Recruitment fees and costs (in the supply chain) D.2.5.c Wage practices (in own production or manufacturing operations) D.2.5.d Wage practices (in the supply chain) D.2.5.e Restrictions on workers (in own production or manufacturing operations) D.2.5.f Restrictions on workers (in the supply chain) D.2.6 Freedom of association and collective bargaining D.2.6.a Freedom of association and collective bargaining (in own production or manufacturing operations) D.2.6.b Freedom of association and collective bargaining (in the supply chain) D.2.7 Health and safety D.2.7.a Fatalities, lost days, injury, occupational disease rates (in own production or manufacturing operations) D.2.7.b Fatalities, lost days, injury, occupational disease rates (in the supply chain) D.2.8 Women's rights D.2.8.a Women's rights (in own production or manufacturing operations) D.2.8.b Women's rights (in the supply chain) D.2.9 Working hours D.2.9.a Working hours (in own production or manufacturing operations) D.2.9.b Working hours (in the supply chain)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	

SDG 8: Target 8.7

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human rights	E.1 The company has responded publicly to the allegation	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	E.2 The company has investigated and taken appropriate action	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	E.3 The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	Human rights	N/A	UNCTAD core SDG reporting indicators D.2		
	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/ or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human rights	A.1 Policy commitments A.1.1 Commitment to respect human rights A.1.2 Commitment to respect the human rights of workers A.1.2.a ILO Declaration on Fundamental Principles and Rights at Work A.1.2.b Health and safety and working hours A.1.3 Commitment to respect human rights particularly relevant to the sector: Vulnerable groups A.1.4 Commitment to remedy A.1.5 Commitment to respect the rights of human rights defenders	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	A.2 Board level accountability A.2.1 Commitment from the top A.2.2 Board responsibility A.2.3 Incentives and performance management A.2.4 Business model strategy and risks	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	B.1 Embedding respect for human rights in company culture and management systems B.1.1 Responsibility and resources for day-to-day human rights functions B.1.2 Incentives and performance management B.1.3 Integration with enterprise risk management B.1.4 Communication/dissemination of policy commitment(s) B.1.4.a Workers and external stakeholders B.1.4.b Business relationships B.1.5 Training on human rights B.1.6 Monitoring and corrective actions B.1.7 Engaging and terminating business relationships B.1.8 Approach to engaging with affected stakeholders	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	B.2 Human rights due diligence B.2.1 Identifying human rights risks and impacts B.2.2 Assessing human rights risks and impacts B.2.3 Integrating and acting on human rights risks and impact assessments B.2.4 Tracking the effectiveness of actions to respond to human rights risks and impacts B.2.5 Communicating on human rights impacts	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	C.1 Grievance mechanism(s) for workers	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	C.2 Grievance mechanism(s) for external individuals and communities	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	C.3 Users are involved in the design and performance of the mechanism(s)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	C.4 Procedures related to the grievance mechanism(s) are equitable, publicly available and explained	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	C.5 Prohibition of retaliation for raising complaints or concerns	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human rights	C.6 Company involvement with state-based judicial and nonjudicial grievance mechanisms	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	C.7 Remedying adverse impacts	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	C.8 Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	D.5.1 Living wage D.5.1.a Living wage (in own production or manufacturing operations) D.5.1.b Living wage (in the supply chain) D.5.2 Aligning purchasing decisions with human rights D.5.3 Mapping and disclosing the supply chain D.5.4 Prohibition of child labour D.5.4.a Age verification and corrective actions (in own production or manufacturing operations) D.5.4.b Age verification and corrective actions (in the supply chain) D.5.7 Health and safety D.2.7.a Fatalities, lost days, injury, occupational disease rates (in own production or manufacturing operations) D.2.7.b Fatalities, lost days, injury, occupational disease rates (in the supply chain) D.5.8 Women's rights D.2.8.a Women's rights (in own production or manufacturing operations) D.2.8.b Women's rights (in the supply chain) D.5.9 Working hours D.2.9.a Working hours (in own production or manufacturing operations) D.2.9.b Working hours (in the supply chain) D.5.10 Responsible sourcing of minerals D.5.10.a. Responsible sourcing of minerals: Arrangements with suppliers and smelters/refiners in the mineral resource supply chains D.5.10.b. Responsible sourcing of minerals: Risk identification in mineral supply chains D.5.10.c. Responsible sourcing of minerals: Risk management in the mineral supply chain D.5.11 Responsible sourcing of materials D.5.5 Prohibition of forced labour D.5.5.a Recruitment fees and costs (in own production or manufacturing operations) D.5.5.b Recruitment fees and costs (in the supply chain) D.5.5.c Wage practices (in own production or manufacturing operations) D.5.5.d Wage practices (in the supply chain) D.5.5.e Restrictions on workers (in own production or manufacturing operations) D.5.5.f Restrictions on workers (in the supply chain) D.5.6 Freedom of association and collective bargaining D.5.6.a Freedom of association and collective bargaining (in own production or manufacturing operations) D.5.6.b Freedom of association and collective bargaining (in the supply chain)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	

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Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human rights	E.1 The company has responded publicly to the allegation	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufacturing Sector	
	E.2 The company has investigated and taken appropriate action	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufacturing Sector	
	E.3 The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufacturing Sector	
	A.1 Policy commitments A.1.1 Commitment to respect human rights A.1.2 Commitment to respect the human rights of workers A.1.2.a ILO Declaration on Fundamental Principles and Rights at Work A.1.2.b Health and safety and working hours A.1.3 Commitment to respect human rights particularly relevant to the sector: Vulnerable groups A.1.4 Commitment to remedy A.1.5 Commitment to respect the rights of human rights defenders	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	A.2 Board level accountability A.2.1 Commitment from the top A.2.2 Board responsibility A.2.3 Incentives and performance management A.2.4 Business model strategy and risks	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	B.1 Embedding respect for human rights in company culture and management systems B.1.1 Responsibility and resources for day-to-day human rights functions B.1.2 Incentives and performance management B.1.3 Integration with enterprise risk management B.1.4 Communication/dissemination of policy commitment(s) B.1.4.a Workers and external stakeholders B.1.4.b Business relationships B.1.5 Training on human rights B.1.6 Monitoring and corrective actions B.1.7 Engaging and terminating business relationships B.1.8 Approach to engaging with affected stakeholders	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	B.2 Human rights due diligence B.2.1 Identifying human rights risks and impacts B.2.2 Assessing human rights risks and impacts B.2.3 Integrating and acting on human rights risks and impact assessments B.2.4 Tracking the effectiveness of actions to respond to human rights risks and impacts B.2.5 Communicating on human rights impacts	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	C.1 Grievance mechanism(s) for workers	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human rights	C.2 Grievance mechanism(s) for external individuals and communities	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	C.3 Users are involved in the design and performance of the mechanism(s)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	C.4 Procedures related to the grievance mechanism(s) are equitable, publicly available and explained	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	C.5 Prohibition of retaliation for raising complaints or concerns	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	C.6 Company involvement with state-based judicial and nonjudicial grievance mechanisms	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	C.7 Remedying adverse impacts	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	C.8 Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	D.3.1 Living wage (in own extractive operations, which includes JVs) D.3.2 Transparency and accountability (in own extractive operations, which includes JVs) D.3.3 Freedom of association and collective bargaining (in own extractive operations, which includes JVs) D.3.4 Health and safety: Fatalities, lost days, injury, occupational disease rates (in own extractive operations, which includes JVs) D.3.5 Indigenous peoples' rights and free prior and informed consent (FPIC) (in own extractive operations, which includes JVs) D.3.6 Land rights: Land acquisition (in own extractive operations, which includes JVs) D.3.7 Security (in own extractive operations, which includes JVs) D.3.8 Water and sanitation (in own extractive operations, which includes JVs) D.3.9 Women's rights (in own extractive operations, which includes JVs)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	E.1 The company has responded publicly to the allegation	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	E.2 The company has investigated and taken appropriate action	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	E.3 The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	

SDG 8: Target 8.7

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human rights	A.1 Policy commitments A.1.1 Commitment to respect human rights A.1.2 Commitment to respect the human rights of workers A.1.2.a ILO Declaration on Fundamental Principles and Rights at Work A.1.2.b Health and safety and working hours A.1.3 Commitment to respect human rights particularly relevant to the sector: Vulnerable groups A.1.4 Commitment to remedy A.1.5 Commitment to respect the rights of human rights defenders	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	A.2 Board level accountability A.2.1 Commitment from the top A.2.2 Board responsibility A.2.3 Incentives and performance management A.2.4 Business model strategy and risks	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	B.1 Embedding respect for human rights in company culture and management systems B.1.1 Responsibility and resources for day-to-day human rights functions B.1.2 Incentives and performance management B.1.3 Integration with enterprise risk management B.1.4 Communication/dissemination of policy commitment(s) B.1.4.a Workers and external stakeholders B.1.4.b Business relationships B.1.5 Training on human rights B.1.6 Monitoring and corrective actions B.1.7 Engaging and terminating business relationships B.1.8 Approach to engaging with affected stakeholders°	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	B.2 Human rights due diligence B.2.1 Identifying human rights risks and impacts B.2.2 Assessing human rights risks and impacts B.2.3 Integrating and acting on human rights risks and impact assessments B.2.4 Tracking the effectiveness of actions to respond to human rights risks and impacts B.2.5 Communicating on human rights impacts	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	C.1 Grievance mechanism(s) for workers	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	C.2 Grievance mechanism(s) for external individuals and communities	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	C.3 Users are involved in the design and performance of the mechanism(s)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	C.4 Procedures related to the grievance mechanism(s) are equitable, publicly available and explained	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	

SDG 8: Target 8.7

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human rights	C.5 Prohibition of retaliation for raising complaints or concerns	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	C.6 Company involvement with state-based judicial and nonjudicial grievance mechanisms	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	C.7 Remedying adverse impacts	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	C.8 Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	D.1.1 Living wage D.2.1.a Living wage (in own production or manufacturing operations) D.2.1.b Living wage (in the supply chain) D.1.2 Aligning purchasing decisions with human rights D.1.3 Mapping and disclosing the supply chain D.1.4 Prohibition of child labour D.1.4.a Age verification and corrective actions (in own production or manufacturing operations) D.1.4.b Age verification and corrective actions (in the supply chain) D.1.5 Prohibition of forced labour D.1.5.a Recruitment fees and costs (in own production or manufacturing operations) D.1.5.b Recruitment fees and costs (in the supply chain) D.1.5.c Wage practices (in own production or manufacturing operations) D.1.5.d Wage practices (in the supply chain) D.1.5.e Restrictions on workers (in own production or manufacturing operations) D.1.5.f Restrictions on workers (in the supply chain) D.1.6 Freedom of association and collective bargaining D.1.6.a Freedom of association and collective bargaining (in own production or manufacturing operations) D.1.6.b Freedom of association and collective bargaining (in the supply chain) D.1.7 Health and safety (...)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
continued	D.1.7.a Fatalities, lost days, injury, occupational disease rates (in own production or manufacturing operations) D.1.7.b Fatalities, lost days, injury, occupational disease rates (in the supply chain) D.1.8 Land rights D.1.8.a Land acquisition (in own production or manufacturing operations) D.1.8.b Land acquisition (in the supply chain) D.1.9 Water and sanitation D.1.9.a Water and sanitation (in own production or manufacturing operations) D.1.9.b Water and sanitation (in the supply chain) D.1.10 Women's rights D.1.10.a Women's rights (in own production or manufacturing operations D.1.10.b Women's rights (in the supply chain)				
Human rights	E.1 The company has responded publicly to the allegation	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	E.2 The company has investigated and taken appropriate action	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	E.3 The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	A.1 Policy commitments A.1.1 Commitment to respect human rights A.1.2 Commitment to respect the human rights of workers A.1.2.a ILO Declaration on Fundamental Principles and Rights at Work A.1.2.b Health and safety and working hours A.1.3 Commitment to respect human rights particularly relevant to the sector: Vulnerable groups A.1.4 Commitment to remedy A.1.5 Commitment to respect the rights of human rights defenders	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	A.2 Board level accountability A.2.1 Commitment from the top A.2.2 Board responsibility A.2.3 Incentives and performance management A.2.4 Business model strategy and risks	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	B.1 Embedding respect for human rights in company culture and management systems B.1.1 Responsibility and resources for day-to-day human rights functions B.1.2 Incentives and performance management B.1.3 Integration with enterprise risk management B.1.4 Communication/dissemination of policy commitment(s) B.1.4.a Workers and external stakeholders B.1.4.b Business relationships B.1.5 Training on human rights B.1.6 Monitoring and corrective actions B.1.7 Engaging and terminating business relationships B.1.8 Approach to engaging with affected stakeholders	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human rights	B.2 Human rights due diligence B.2.1 Identifying human rights risks and impacts B.2.2 Assessing human rights risks and impacts B.2.3 Integrating and acting on human rights risks and impact assessments B.2.4 Tracking the effectiveness of actions to respond to human rights risks and impacts B.2.5 Communicating on human rights impacts	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	C.1 Grievance mechanism(s) for workers	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	C.2 Grievance mechanism(s) for external individuals and communities	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	C.3 Users are involved in the design and performance of the mechanism(s)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	C.4 Procedures related to the grievance mechanism(s) are equitable, publicly available and explained	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	C.5 Prohibition of retaliation for raising complaints or concerns	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	C.6 Company involvement with state-based judicial and nonjudicial grievance mechanisms	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	C.7 Remedying adverse impacts	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	C.8 Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	D.4.1 Living wage D.4.1.a Living wage (in own production or manufacturing operations) D.4.1.b Living wage (in the supply chain) D.4.2 Aligning purchasing decisions with human rights D.4.3 Mapping and disclosing the supply chain D.4.4 Prohibition of child labour D.4.4.a Age verification and corrective actions (in own production or manufacturing operations) D.4.4.b Age verification and corrective actions (in the supply chain) D.4.5 Prohibition of forced labour (...)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
continued	D.4.5.a Recruitment fees and costs (in own production or manufacturing operations) D.4.5.b Recruitment fees and costs (in the supply chain) D.4.5.c Wage practices (in own production or manufacturing operations) D.4.5.d Wage practices (in the supply chain) D.4.5.e Restrictions on workers (in own production or manufacturing operations) D.4.5.f Restrictions on workers (in the supply chain) D.4.6 Freedom of association and collective bargaining D.4.6.a Freedom of association and collective bargaining (in own production or manufacturing operations) D.4.6.b Freedom of association and collective bargaining (in the supply chain) D.4.7 Health and safety D.4.7.a Fatalities, lost days, injury, occupational disease rates (in own production or manufacturing operations) D.4.7.b Fatalities, lost days, injury, occupational disease rates (in the supply chain) D.4.8 Women's rights D.4.8.a Women's rights (in own production or manufacturing operations) D.4.8.b Women's rights (in the supply chain) D.4.9 Working hours D.4.9.a. Working hours (own production or manufacturing operations) D.4.9.b. Working hours (in the supply chain) D.4.10 Responsible sourcing of minerals D.4.10.a. Arrangements with suppliers and smelters/refiners in the mineral resource supply chains D.4.10.b. Risk identification and responses in mineral supply chains D.4.10.c. Reporting on responsible sourcing of minerals	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
Human rights	E.1 The company has responded publicly to the allegation	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	E.2 The company has investigated and taken appropriate action	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	E.3 The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	POLICY COMMITMENT What does the company say publicly about its commitment to respect human rights? A1.1 How has the public commitment been developed? A1.2 Whose human rights does the public commitment address? A1.3 How is the public commitment disseminated?	N/A	UN Guiding Principles Reporting Framework A1		

SDG 8: Target 8.7

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human rights	**EMBEDDING RESPECT FOR HUMAN RIGHTS** How does the company demonstrate the importance it attaches to the implementation of its human rights commitment? A2.1 How is day-to-day responsibility for human rights performance organized within the company, and why? A2.2 What kinds of human rights issues are discussed by senior management and by the Board, and why? A2.3 How are employees and contract workers made aware of the ways in which respect for human rights should inform their decisions and actions? A2.4 How does the company make clear in its business relationships the importance it places on respect for human rights? A2.5 What lessons has the company learned during the reporting period about achieving respect for human rights, and what has changed as a result?	N/A	UN Guiding Principles Reporting Framework A2		
	Statement of salient issues: State the salient human rights issues associated with the company's activities and business relationships during the reporting period.	N/A	UN Guiding Principles Reporting Framework B1		
	Determination of salient issues: Describe how the salient human rights issues were determined, including any input from stakeholders.	N/A	UN Guiding Principles Reporting Framework B2		
	Choice of focal geographies: If reporting on the salient human rights issues focuses on particular geographies, explain how that choice was made.	N/A	UN Guiding Principles Reporting Framework B3		
	Additional severe impacts: Identify any severe impacts on human rights that occurred or were still being addressed during the reporting period, but which fall outside of the salient human rights issues, and explain how they have been addressed.	N/A	UN Guiding Principles Reporting Framework B4		
	SPECIFIC POLICIES Does the company have any specific policies that address its salient human rights issues and, if so, what are they? C1.1 How does the company make clear the relevance and significance of such policies to those who need to implement them?	N/A	UN Guiding Principles Reporting Framework C1		
	STAKEHOLDER ENGAGEMENT What is the company's approach to engagement with stakeholders in relation to each salient human rights issue? C2.1 How does the company identify which stakeholders to engage with in relation to each salient issue, and when and how to do so? C2.2 During the reporting period, which stakeholders has the company engaged with regarding each salient issue, and why? C2.3 During the reporting period, how have the views of stakeholders influenced the company's understanding of each salient issue and/or its approach to addressing it?	N/A	UN Guiding Principles Reporting Framework C2		

SDG 8: Target 8.7

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human rights	**ASSESSING IMPACTS** How does the company identify any changes in the nature of each salient human rights issue over time? C3.1 During the reporting period, were there any notable trends or patterns in impacts related to a salient issue and, if so, what were they? C3.2 During the reporting period, did any severe impacts occur that were related to a salient issue and, if so, what were they?	N/A	UN Guiding Principles Reporting Framework C3		
	INTEGRATING FINDINGS AND TAKING ACTION How does the company integrate its findings about each salient human rights issue into its decision-making processes and actions? C4.1 How are those parts of the company whose decisions and actions can affect the management of salient issues, involved in finding and implementing solutions? C4.2 When tensions arise between the prevention or mitigation of impacts related to a salient issue and other business objectives, how are these tensions addressed? C4.3 During the reporting period, what action has the company taken to prevent or mitigate potential impacts related to each salient issue?	N/A	UN Guiding Principles Reporting Framework C4		
	TRACKING PERFORMANCE How does the company know if its efforts to address each salient human rights issue are effective in practice? C5.1 What specific examples from the reporting period illustrate whether each salient issue is being managed effectively?	N/A	UN Guiding Principles Reporting Framework C5		
	REMEDIATION How does the company enable effective remedy if people are harmed by its actions or decisions in relation to a salient human rights issue? C6.1 Through what means can the company receive complaints or concerns related to each salient issue? C6.2 How does the company know if people feel able and empowered to raise complaints or concerns? C6.3 How does the company process complaints and assess the effectiveness of outcomes? C6.4 During the reporting period, what were the trends and patterns in complaints or concerns and their outcomes regarding each salient issue, and what lessons has the company learned? C6.5 During the reporting period, did the company provide or enable remedy for any actual impacts related to a salient issue and, if so, what are typical or significant examples?	N/A	UN Guiding Principles Reporting Framework C6		
Labor Practices	Labor Relations	N/A	SASB EM-CO-310a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Labor Relations	N/A	SASB EM-MM-310a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Labor Practices	N/A	SASB SV-HL-310a	SV Services	SV-HL Hotels & Lodging

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Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Labor Practices	Labor Conditions	N/A	SASB TC-ES-320a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Labor Practices	N/A	SASB TC-ES-310a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
Labor right and standards	Does the Company system have a policy/code that addresses labour rights and standards along the value chain? If yes: i) Is compliance with this policy promoted by the Company system along the value chain? If so, how? If no, what is the proportion of those who have a policy/code?	N/A	UN Global Compact-Oxfam Poverty Footprint PF-3.5		
	Do ALL other major employers along the value chain have a policy/code on labour rights and standards?	N/A	UN Global Compact-Oxfam Poverty Footprint PF-3.5		
Supply Chain Management	Labor Conditions in the Supply Chain	N/A	SASB CG-AA-430b	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Environmental & Social Impacts of Palm Oil Supply Chain	N/A	SASB CG-HP-430a	CG Consumer Goods	CG-HP Household & Personal Products
	Labor Conditions in the Supply Chain	N/A	SASB CG-TS-430a	CG Consumer Goods	CG-TS Toys & Sporting Goods
	Supply Chain Management	N/A	SASB EM-IS-430a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AG-430a	FB Food & Beverage	FB-AG Agricultural Products
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AB-430a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Management of Environmental & Social Impacts in the Supply Chain	N/A	SASB FB-FR-430a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Environmental & Social Impacts of Animal Supply Chain	N/A	SASB FB-MP-430a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-NB-430a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages

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Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Supply Chain Management	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-PF-430a	FB Food & Beverage	FB-PF Processed Foods
	Supply Chain Management & Food Sourcing	N/A	SASB FB-RN-430a	FB Food & Beverage	FB-RN Restaurants
	Supply Chain Management	N/A	SASB TC-HW-430a	TC Technology & Communications	TC-HW Hardware

Possible Gaps

- Raising awareness of forced labor, modern slavery, human trafficking among employees and suppliers
- No use of child soldiers

IAEG-SDG indicators

Indicators	Units
8.7.1 Proportion and number of children aged 5-17 years engaged in child labour, by sex and age	% and number of children aged 5-17 years

Target 8.8

Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, ICESCR, ICRMW, UNGP, WHO/OCH/94.1, ILO MNE Declaration, Fundamental Principles and Rights at Work, LO C100, ILO C111, ILO C143, ILO C148, ILO C155, ILO C161, ILO C174, ILO C187, ILO R111, ILO R147, ILO R156, ILO R164, ILO R171, ILO R181, ILO R194
Publications and other resources on Business and the SDGs	12, 14, 30, 32, 34, 39, 43, 45, 46, 52, 57, 63, 72, 89, 90, 97, 103, 117

Disclosures 8.8

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Critical Incident Risk Management	Critical Incident Risk Management	N/A	SASB EM-EP-540a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Operational Safety, Emergency Preparedness & Response	N/A	SASB EM-MD-540a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Critical Incident Risk Management	N/A	SASB EM-RM-540a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Critical Incident Risk Management	N/A	SASB EM-SV-540a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Nuclear Safety & Emergency Management	N/A	SASB IF-EU-540a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Operational Safety, Emergency Preparedness & Response	N/A	SASB RR-BI-540a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Operational Safety, Emergency Preparedness & Response	N/A	SASB RT-CH-540a	RT Resource Transformation	RT-CH Chemicals
	Accident & Safety Management	N/A	SASB TR-AF-540a	TR Transportation	TR-AF Air Freight & Logistics
	Accident & Safety Management	N/A	SASB TR-AL-540a	TR Transportation	TR-AL Airlines
	Accident Management	N/A	SASB TR-CL-540a	TR Transportation	TR-CL Cruise Lines

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Critical Incident Risk Management	Accident & Safety Management	N/A	SASB TR-MT-540a	TR Transportation	TR-MT Marine Transportation
	Accident & Safety Management	N/A	SASB TR-RA-540a	TR Transportation	TR-RA Rail Transportation
	Accident & Safety Management	N/A	SASB TR-RO-540a	TR Transportation	TR-RO Road Transportation
Employee Health & Safety	Workforce Health & Safety	N/A	SASB EM-CO-320a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Workforce Health & Safety	N/A	SASB EM-CM-320a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Workforce Health & Safety	N/A	SASB EM-IS-320a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Workforce Health & Safety	N/A	SASB EM-MM-320a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Workforce Health & Safety	N/A	SASB EM-EP-320a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Workforce Health & Safety	N/A	SASB EM-RM-320a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Workforce Health & Safety	N/A	SASB EM-SV-320a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Workforce Health & Safety	N/A	SASB FB-AG-320a	FB Food & Beverage	FB-AG Agricultural Products
	Workforce Health & Safety	N/A	SASB FB-MP-320a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Employee Health & Safety	N/A	SASB HC-DY-320a	HC Health Care	HC-DY Health Care Delivery
	Workforce Health & Safety	N/A	SASB IF-EU-320a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Workforce Health & Safety	N/A	SASB IF-EN-320a	IF Infrastructure	IF-EN Engineering & Construction Services
	Workforce Health & Safety	N/A	SASB IF-HB-320a	IF Infrastructure	IF-HB Home Builders
	Workforce Health & Safety	N/A	SASB IF-WM-320a	IF Infrastructure	IF-WM Waste Management
	Workforce Health & Safety	N/A	SASB RR-FC-320a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Workforce Health & Safety	N/A	SASB RR-WT-320a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Employee Health & Safety	Workforce Health & Safety	N/A	SASB RT-CH-320a	RT Resource Transformation	RT-CH Chemicals
	Employee Health & Safety	N/A	SASB RT-IG-320a	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Smoke-free Casinos	N/A	SASB SV-CA-320a	SV Services	SV-CA Casinos & Gaming
	Workforce Safety	N/A	SASB SV-LF-320a	SV Services	SV-LF Leisure Facilities
	Labor Conditions	N/A	SASB TC-ES-320a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Employee Health & Safety	N/A	SASB TC-SC-320a	TC Technology & Communications	TC-SC Semiconductors
	Employee Health & Safety	N/A	SASB TR-AF-320a	TR Transportation	TR-AF Air Freight & Logistics
	Employee Health & Safety	N/A	SASB TR-CL-320a	TR Transportation	TR-CL Cruise Lines
	Employee Health & Safety	N/A	SASB TR-MT-320a	TR Transportation	TR-MT Marine Transportation
	Employee Health & Safety	N/A	SASB TR-RA-320a	TR Transportation	TR-RA Rail Transportation
	Driver Working Conditions	N/A	SASB TR-RO-320a	TR Transportation	TR-RO Road Transportation
Freedom of association and collective bargaining	Social capital & cohesion: Encouraging links, shared values and understanding	Example metrics: Levels of employee engagement Level of trust between employees, coworkers, and management	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	Violation in law and practice of civil liberties, rights to establish or join unions, trade union activities, right to collective bargaining, and right to strike	N/A	Global Rights Index (adapted)		
	Does the Company system have a policy/code that recognizes the right to freedom of association for all workers along the value chain (including the right to join any trade union AND the right to collective bargaining)? If yes: Is compliance with this policy promoted by the Company system along the value chain?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 7.6		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Freedom of association and collective bargaining	Does the Company system monitor suppliers' performance with regard to freedom of association/right to collective bargaining? If yes, for what purpose?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 7.6		
	Do ALL major employers along the value chain, including the Company (HQ level) and its subsidiaries, recognize the right to freedom of association AND the right of its workers to collectively bargain (e.g., to join any trade union)?	%	UN Global Compact-Oxfam Poverty Footprint PF - 7.7		
	Percentage of employees covered by collective agreements	days per total number of hours scheduled to be worked by the workforce in the reporting period (LDR)	UNCTAD core SDG reporting indicators C.4		
	a. Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of: i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. b. Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining.	N/A	GRI 407-1		
Governance and Strategy	Percentage of total employees covered by collective bargaining agreements.	N/A	GRI 102-41-a		
	Disclosure 2-30 Collective bargaining agreements a. report the percentage of total employees covered by collective bargaining agreements; b. for employees not covered by collective bargaining agreements, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations.	N/A	GRI 2-30		
	G1, Does the Board / highest governance body or most senior executive of the company: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G10, How does the company capture lessons regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G12, Percentage of individuals within the company's Board / highest governance body by:	N/A	UN Global Compact - 2022 Communication on Progress		
	G13, Do you produce sustainability reporting according to: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G2, Does the company have a publicly stated commitment regarding the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G3, Does the company have in place a code of conduct regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G4, Has the company appointed an individual or group responsible for each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Governance and Strategy	G5, Does the company have a formal structure(s) (such as a cross-functional committee) to address each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6, Does the company have a process or processes to assess risk?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6,1, During the assessment of risk, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7, Does the company have a due diligence process through which it identifies, prevents, mitigates, and accounts for actual and potential negative impacts on sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7,1, During the due diligence process, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8, Are there any processes through which members of the company's workforce can raise concerns about the company's conduct related to human rights, labour rights, environment, or anti-corruption?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8,1, Please provide additional detail regarding the process(es) the company has through which members of the company's workforce can raise concerns about the company's conduct,	N/A	UN Global Compact - 2022 Communication on Progress		
	G9, Does the company provide or enable access to effective remedy to right holders / stakeholders where it has caused or contributed to the adverse impact?	N/A	UN Global Compact - 2022 Communication on Progress		
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Labor	a. Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them. b. For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.	N/A	GRI 402-1		
Labor Practices	Labor Practices	N/A	SASB CG-MR-310a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Labor Relations	N/A	SASB EM-CO-310a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Labor Relations	N/A	SASB EM-MM-310a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Labor Practices	N/A	SASB FB-FR-310a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Labor Practices	N/A	SASB FB-RN-310a	FB Food & Beverage	FB-RN Restaurants
	Labor Practices	N/A	SASB IF-WM-310a	IF Infrastructure	IF-WM Waste Management
	Labor Practices	N/A	SASB SV-HL-310a	SV Services	SV-HL Hotels & Lodging
	Labor Practices	N/A	SASB TC-ES-310a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Labor Practices	N/A	SASB TR-AF-310a	TR Transportation	TR-AF Air Freight & Logistics
	Labor Practices	N/A	SASB TR-AL-310a	TR Transportation	TR-AL Airlines
	Labor Practices	N/A	SASB TR-AU-310a	TR Transportation	TR-AU Automobiles
	Labor Practices	N/A	SASB TR-CL-310a	TR Transportation	TR-CL Cruise Lines
Labor practices in the supply chain	What is the typical lead time for orders (which can impact working conditions in the supply chain)?	Minutes/hours/days	UN Global Compact-Oxfam Poverty Footprint PF - 3.10		
	Does the Company system have a policy/code that addresses labor rights and standards along the value chain? If yes: i) Is compliance with this policy promoted by the Company system along the value chain? If so, how?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 3.5		

SDG 8: Target 8.8

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Labor practices in the supply chain	Do ALL other major employers along the value chain have a policy/code on labor rights and standards? If no, what is the proportion of those who have a policy/code?	%	UN Global Compact-Oxfam Poverty Footprint PF - 3.5		
	Are there discrepancies between the Company's and other employers' codes/policies and minimum standards (as recommended by ETI)? If so, what are the discrepancies?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 3.5		
	Does the Company system screen and monitor its major suppliers for compliance with labor rights and standards (as per the Company's code/policy)? i) If yes, what are the mechanisms in place to monitor compliance? ii) What are the core indicators evaluated? iii) Does the Company have a mechanism or system in place to deal with suppliers who are non-compliant?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 3.6		
	Do ALL major employers along the value chain demonstrate consistent practices for informing and/or training workers on their rights under national labor and employment law?	%	UN Global Compact-Oxfam Poverty Footprint PF - 9.5		
	Do ALL major employers along the value chain provide access and copies of CBAs, either directly to workers or through representatives, in the local or understood language? In areas where illiteracy is high, this means providing information verbally to concerned workers (if relevant).	%	UN Global Compact-Oxfam Poverty Footprint PF - 9.7		
Labor relations/ management	Managing working hours, schedules and schedule control	Example metrics: Notice given to employees for schedule changes # of employees with flexible scheduling arrangement	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	Managing job insecurity as perceived (by the employee) or attributed (by researchers)	Example metrics: # of employees laid off in the past year Notice given to employees/ representatives prior to significant operational changes	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Labor relations/ management	Social capital & cohesion: Encouraging links, shared values and understanding	Example metrics: Levels of employee engagement Level of trust between employees, coworkers, and management	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	Does the Company system have a policy/code that addresses rights' awareness (including employment conditions) among its workforce? i) Does the policy/code extend to the whole value chain? If yes, provide details on the policy commitment and monitoring.	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 9.4		
Non-discrimination	Managing inequality, discrimination and diversity, including disability	Example metrics: % of employees per employee category by gender, age group, and other indicators of diversity # of incidents of discrimination % of employees with disabilities	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	a. Total number of incidents of discrimination during the reporting period. b. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action.	N/A	GRI 406-1		
Occupational health and safety	The total recordable injury rate (TRIR) by specific categories of workers	Ratio	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation		
	The absentee rate (AR) for specific categories of workers	Ratio	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation		
	i) Work-related injuries frequency rate (m/w) ii) occupational diseases frequency rate (m/w), iii) severity rates of work-related injuries and occupational diseases (i.e. lost work days per year) (m/w), and iv) number of work-related fatalities (m/w) along the value chain in last three years (m/w) and, where available, work-related fatalities of smallholders (m/w).	Unit of IR, ODR, LDR, AR and work-related fatalities	UN Global Compact-Oxfam Poverty Footprint PF - 13.1		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Occupational health and safety	Does the Company system have health and safety policies and/or procedures in place that explicitly extend to workers (and others) along the value chain, and comply with the highest industry standards and/or local, national, or international laws (whichever is considered the highest). i) If yes, does the Company system promote compliance with its health and safety policies and procedures? How?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 13.10		
	Does the Company system monitor compliance of its health and safety policies and/or procedures?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 13.10		
	Does the Company system monitor health impacts on the workforce, MSMEs and/or smallholders (including, exposure to and incidence of sexually transmitted diseases (if relevant) along the value chain? i) If yes, does the Company engage with suppliers to mitigate and remedy health impacts?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 13.12		
	Does the Company system and all major employers along the value chain provide education, training, counselling, prevention and risk-control programs to assist workforce, MSMEs, and/or smallholders and their families regarding serious diseases or other health-related risks? If no, where are the gaps?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 13.13		
	Approximate proportion of smallholders exposed to health hazards with access to PPE and training on its appropriate use	%	UN Global Compact-Oxfam Poverty Footprint PF - 13.2		
	Approximate proportion of workers and smallholders who wear PPE when provided	%	UN Global Compact-Oxfam Poverty Footprint PF - 13.2		
	Approximate proportion of workers exposed to health hazards with access to Personal Protective Equipment (PPE) and training on its appropriate use	%	UN Global Compact-Oxfam Poverty Footprint PF - 13.2		
	Number and nature of controversies in the last three years related to the health and safety of workers (and smallholders, where relevant) along the value chain.	Number of controversies	UN Global Compact-Oxfam Poverty Footprint PF - 13.4		
	Work days lost due to occupational accidents, injuries and illness	% of employees	UNCTAD core SDGs reporting indicators C.3.2		
	Occupational carcinogens, noise, ergonomic, injuries and airborne particulates attribute to death and DALYs, please report number of deaths, death rate, number of DALYs and DALYs rate	N/A	WHO Global Health Observatory indicator (adapted)		
	A statement of whether an occupational health and safety management system has been implemented, including whether: i. the system has been implemented because of legal requirements and, if so, a list of the requirements; ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines.	N/A	GRI 403-1-a		
	A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.	N/A	GRI 403-1-b		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Occupational health and safety	a. For all employees: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. c. The work-related hazards that pose a risk of ill health, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to cases of ill health during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	N/A	GRI 403-10		
	A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including: i. how the organization ensures the quality of these processes, including the competency of persons who carry them out; ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system.	N/A	GRI 403-2-a		
	A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals.	N/A	GRI 403-2-b		
	A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals.	N/A	GRI 403-2-c		
	A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.	N/A	GRI 403-2-d		
	A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.	N/A	GRI 403-3-a		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Occupational health and safety	A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.	N/A	GRI 403-4-a		
	Where formal joint management–worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.	N/A	GRI 403-4-b		
	A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations	N/A	GRI 403-5-a		
	A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products or services by its business relationships, and the related hazards and risks.	N/A	GRI 403-7-a		
	a. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines: i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system; ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited; iii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party. b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	N/A	GRI 403-8		
	a. For all employees: i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. (…)	N/A	GRI 403-9		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
continued	c. The work-related hazards that pose a risk of high-consequence injury, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls. e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked. f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	N/A	GRI 403-9		
Occupational health and safety	Do medical and health services, education programs and products reflect the different needs and concerns of women and men?	N/A	The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)		
	Are medical and health personnel trained in specific health needs of women workers?	N/A	The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)		
Supplier Social Assesment	a. Number of suppliers assessed for social impacts. b. Number of suppliers identified as having significant actual and potential negative social impacts. c. Significant actual and potential negative social impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.	N/A	GRI 414-2		
	Percentage of new suppliers that were screened using social criteria.	N/A	GRI 414-1-a		
Supply Chain Management	Labor Conditions in the Supply Chain	N/A	SASB CG-AA-430b	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Environmental & Social Impacts of Palm Oil Supply Chain	N/A	SASB CG-HP-430a	CG Consumer Goods	CG-HP Household & Personal Products
	Labor Conditions in the Supply Chain	N/A	SASB CG-TS-430a	CG Consumer Goods	CG-TS Toys & Sporting Goods
	Supply Chain Management	N/A	SASB EM-IS-430a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AG-430a	FB Food & Beverage	FB-AG Agricultural Products
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AB-430a	FB Food & Beverage	FB-AB Alcoholic Beverages

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Supply Chain Management	Management of Environmental & Social Impacts in the Supply Chain	N/A	SASB FB-FR-430a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Environmental & Social Impacts of Animal Supply Chain	N/A	SASB FB-MP-430a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-NB-430a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-PF-430a	FB Food & Beverage	FB-PF Processed Foods
	Supply Chain Management & Food Sourcing	N/A	SASB FB-RN-430a	FB Food & Beverage	FB-RN Restaurants
	Supply Chain Management	N/A	SASB TC-HW-430a	TC Technology & Communications	TC-HW Hardware
	Supply Chain Management	N/A	SASB TR-AF-430a	TR Transportation	TR-AF Air Freight & Logistics

Possible Gaps

- Facilitate negotiations on conditions of employment
- Migrant worker coverage

IAEG-SDG indicators

Indicators	Units
8.8.1 Frequency rates of fatal and non-fatal occupational injuries, by sex and migrant status	N/A
8.8.2 Level of national compliance of labour rights (freedom of association and collective bargaining) based on International Labour Organization (ILO) textual sources and national legislation, by sex and migrant status	N/A

Target 8.9

By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products

Disclosures 8.9

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines

Target 8.10

Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, CEDAW, Doha Declaration, Addis Ababa Action Agenda, ILO C102, ILO R189, ILO R202
Publications and other resources on Business and the SDGs	1, 45, 63

Disclosures 8.10

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Financial inclusion	Number of transactions and active users of checking accounts	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Banks	
	Type of incentives offered to establish savings accounts	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Banks	
	Number of women-owned accounts in countries with large financial inclusion gender gaps	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Banks	

GOAL 9. INDUSTRY, INNOVATION AND INFRASTRUCTURE

9 INDUSTRY, INNOVATION
AND INFRASTRUCTURE

SUSTAINABLE DEVELOPMENT GOAL 9:

BUILD RESILIENT INFRASTRUCTURE, PROMOTE INCLUSIVE AND SUSTAINABLE INDUSTRIALIZATION AND FOSTER INNOVATION

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

Target 9.1

Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans-border infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	ICESCR, UNGP, UNFCCC, New Urban Agenda, Sendai Framework
Publications and other resources on Business and the SDGs	5, 7, 9, 73, 97, 117

Disclosures 9.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Energy Affordability	N/A	SASB IF-EU-240a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Energy Affordability	N/A	SASB IF-GU-240a	IF Infrastructure	IF-GU Gas Utilities & Distributors
	Water Affordability & Access	N/A	SASB IF-WU-240a	IF Infrastructure	IF-WU Water Utilities & Services
Access to infrastructure	Access to the Internet	N/A	World Bank WDI (adapted)		
	Secure Internet servers	Number	World Bank WDI (adapted)		
	Fixed broadband, fixed telephone, and mobile cellular subscriptions	Number	World Bank WDI (adapted)		
Business Model Resilie	End-Use Efficiency & Demand	N/A	SASB IF-EU-420a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	End-Use Efficiency	N/A	SASB IF-GU-420a	IF Infrastructure	IF-GU Gas Utilities & Distributors
	Climate Change Adaptation	N/A	SASB IF-HB-420a	IF Infrastructure	IF-HB Home Builders
	Recycling & Resource Recovery	N/A	SASB IF-WM-420a	IF Infrastructure	IF-WM Waste Management
	End-Use Efficiency	N/A	SASB IF-WU-420a	IF Infrastructure	IF-WU Water Utilities & Services
	Management of Energy Infrastructure Integration & Related Regulations	N/A	SASB RR-ST-410a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
Economic Performance	a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	N/A	GRI 201-1		

SDG 9: Target 9.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Economic value	a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	$ currency	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standard 201-1)		
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Indirect Economic Impacts	a. Extent of development of significant infrastructure investments and services supported. b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements.	N/A	GRI 203-1		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Infrastructure investment	Investment in telecoms with private participation	current US$	World Bank WDI (adapted)		
	Investment in transport with private participation	current US$	World Bank WDI (adapted)		
Infrastructure stability	Value lost due to electrical outages	% of sales	World Bank WDI (adapted)		
Physical Impacts of Climate Change	Climate Change Adaptation	N/A	SASB IF-RE-450a	IF Infrastructure	IF-RE Real Estate
	Network Resiliency & Impacts of Climate Change	N/A	SASB IF-WU-450a	IF Infrastructure	IF-WU Water Utilities & Services
Product Design & Lifecycle Management	Climate Impacts of Business Mix	N/A	SASB IF-EN-410b	IF Infrastructure	IF-EN Engineering & Construction Services
	Lifecycle Impacts of Buildings & Infrastructure	N/A	SASB IF-EN-410a	IF Infrastructure	IF-EN Engineering & Construction Services
	Community Impacts of New Developments	N/A	SASB IF-HB-410b	IF Infrastructure	IF-HB Home Builders
	Design for Resource Efficiency	N/A	SASB IF-HB-410a	IF Infrastructure	IF-HB Home Builders
	Management of Tenant Sustainability Impacts	N/A	SASB IF-RE-410a	IF Infrastructure	IF-RE Real Estate
	Sustainability Services	N/A	SASB IF-RS-410a	IF Infrastructure	IF-RS Real Estate Services
Product Quality & Safety	Structural Integrity & Safety	N/A	SASB IF-EN-250a	IF Infrastructure	IF-EN Engineering & Construction Services
	Drinking Water Quality	N/A	SASB IF-WU-250a	IF Infrastructure	IF-WU Water Utilities & Services
Systemic Risk Management	Grid Resiliency	N/A	SASB IF-EU-550a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Managing Systemic Risks from Technology Disruptions	N/A	SASB TC-SI-550a	TC Technology & Communications	TC-SI Software & IT Services
	Managing Systemic Risks from Technology Disruptions	N/A	SASB TC-TL-550a	TC Technology & Communications	TC-TL Telecommunication Services

IAEG-SDG indicators

Indicators	Units
9.1.1 Proportion of the rural population who live within 2 km of an all-season road	% of the rural population
9.1.2 Passenger and freight volumes, by mode of transport	N/A

Target 9.2

Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Rio Declaration, Lima Declaration
Publications and other resources on Business and the SDGs	45, 72

Disclosures 9.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Air Quality	Air Quality	N/A	SASB EM-CM-120a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Air Emissions	N/A	SASB EM-IS-120a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Air Quality	N/A	SASB EM-MM-120a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Air Quality	N/A	SASB EM-EP-120a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Air Quality	N/A	SASB EM-MD-120a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Air Quality	N/A	SASB EM-RM-120a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Air Quality	N/A	SASB IF-EU-120a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Air Quality	N/A	SASB IF-WM-120a	IF Infrastructure	IF-WM Waste Management
	Air Quality	N/A	SASB RR-BI-120a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Air Quality	N/A	SASB RR-PP-120a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Air Quality	N/A	SASB RT-CH-120a	RT Resource Transformation	RT-CH Chemicals
	Air Quality	N/A	SASB RT-CP-120a	RT Resource Transformation	RT-CP Containers & Packaging

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Air Quality	Air Quality	N/A	SASB TR-AF-120a	TR Transportation	TR-AF Air Freight & Logistics
	Air Quality	N/A	SASB TR-CL-120a	TR Transportation	TR-CL Cruise Lines
	Air Quality	N/A	SASB TR-MT-120a	TR Transportation	TR-MT Marine Transportation
	Air Quality	N/A	SASB TR-RA-120a	TR Transportation	TR-RA Rail Transportation
	Air Quality	N/A	SASB TR-RO-120a	TR Transportation	TR-RO Road Transportation
Business Model Resilience	Reserves Valuation & Capital Expenditures	N/A	SASB EM-CO-420a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Reserves Valuation & Capital Expenditures	N/A	SASB EM-EP-420a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	End-Use Efficiency & Demand	N/A	SASB IF-EU-420a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	End-Use Efficiency	N/A	SASB IF-GU-420a	IF Infrastructure	IF-GU Gas Utilities & Distributors
	Climate Change Adaptation	N/A	SASB IF-HB-420a	IF Infrastructure	IF-HB Home Builders
	Recycling & Resource Recovery	N/A	SASB IF-WM-420a	IF Infrastructure	IF-WM Waste Management
	End-Use Efficiency	N/A	SASB IF-WU-420a	IF Infrastructure	IF-WU Water Utilities & Services
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CO-160a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Biodiversity Impacts	N/A	SASB EM-CM-160a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Biodiversity Impacts	N/A	SASB EM-MM-160a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Biodiversity Impacts	N/A	SASB EM-EP-160a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Ecological Impacts	N/A	SASB EM-MD-160a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Ecological Impact Management	N/A	SASB EM-SV-160a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental Impacts of Project Development	N/A	SASB IF-EN-160a	IF Infrastructure	IF-EN Engineering & Construction Services
	Land Use & Ecological Impacts	N/A	SASB IF-HB-160a	IF Infrastructure	IF-HB Home Builders
	Ecosystem Services & Impacts	N/A	SASB RR-FM-160a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Ecological Impacts of Project Development	N/A	SASB RR-ST-160a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines
	Ecological Impacts	N/A	SASB TR-MT-160a	TR Transportation	TR-MT Marine Transportation
Energy Management	Energy Management in Manufacturing	N/A	SASB CG-BF-130a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Hardware Infrastructure Energy & Water Management	N/A	SASB CG-EC-130a	CG Consumer Goods	CG-EC E-Commerce
	Energy Management in Retail & Distribution	N/A	SASB CG-MR-130a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Energy Management	N/A	SASB EM-CM-130a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Energy Management	N/A	SASB EM-IS-130a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Energy Management	N/A	SASB EM-MM-130a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Energy Management	N/A	SASB FB-AG-130a	FB Food & Beverage	FB-AG Agricultural Products
	Energy Management	N/A	SASB FB-AB-130a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Energy Management	N/A	SASB FB-FR-130a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Energy Management	N/A	SASB FB-MP-130a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Energy Management	N/A	SASB FB-NB-130a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Energy Management	N/A	SASB FB-PF-130a	FB Food & Beverage	FB-PF Processed Foods
	Energy Management	N/A	SASB FB-RN-130a	FB Food & Beverage	FB-RN Restaurants
	Energy Management in Retail	N/A	SASB HC-DR-130a	HC Health Care	HC-DR Drug Retailers
	Energy Management	N/A	SASB HC-DY-130a	HC Health Care	HC-DY Health Care Delivery
	Energy Management	N/A	SASB IF-RE-130a	IF Infrastructure	IF-RE Real Estate
	Energy Management	N/A	SASB IF-WU-130a	IF Infrastructure	IF-WU Water Utilities & Services
	Energy Management	N/A	SASB RR-FC-130a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Energy Management	N/A	SASB RR-PP-130a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Energy Management	Energy Management in Manufacturing	N/A	SASB RR-ST-130a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Energy Management	N/A	SASB RT-AE-130a	RT Resource Transformation	RT-AE Aerospace & Defense
	Energy Management	N/A	SASB RT-CH-130a	RT Resource Transformation	RT-CH Chemicals
	Energy Management	N/A	SASB RT-CP-130a	RT Resource Transformation	RT-CP Containers & Packaging
	Energy Management	N/A	SASB RT-EE-130a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Energy Management	N/A	SASB RT-IG-130a	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Energy Management	N/A	SASB SV-CA-130a	SV Services	SV-CA Casinos & Gaming
	Energy Management	N/A	SASB SV-HL-130a	SV Services	SV-HL Hotels & Lodging
	Energy Management	N/A	SASB SV-LF-130a	SV Services	SV-LF Leisure Facilities
	Environmental Footprint of Hardware Infrastructure	N/A	SASB TC-IM-130a	TC Technology & Communications	TC-IM Internet Media & Services
	Energy Management in Manufacturing	N/A	SASB TC-SC-130a	TC Technology & Communications	TC-SC Semiconductors
	Environmental Footprint of Hardware Infrastructure	N/A	SASB TC-SI-130a	TC Technology & Communications	TC-SI Software & IT Services
	Environmental Footprint of Operations	N/A	SASB TC-TL-130a	TC Technology & Communications	TC-TL Telecommunication Services
	Energy Management	N/A	SASB TR-AP-130a	TR Transportation	TR-AP Auto Parts
GHG Emissions	Greenhouse Gas Emissions	N/A	SASB EM-CO-110a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Greenhouse Gas Emissions	N/A	SASB EM-CM-110a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Greenhouse Gas Emissions	N/A	SASB EM-IS-110a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Greenhouse Gas Emissions	N/A	SASB EM-MM-110a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Greenhouse Gas Emissions	N/A	SASB EM-EP-110a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Greenhouse Gas Emissions	N/A	SASB EM-MD-110a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Greenhouse Gas Emissions	N/A	SASB EM-RM-110a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
GHG Emissions	Emissions Reduction Services & Fuels Management	N/A	SASB EM-SV-110a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Greenhouse Gas Emissions	N/A	SASB FB-AG-110a	FB Food & Beverage	FB-AG Agricultural Products
	Air Emissions from Refrigeration	N/A	SASB FB-FR-110b	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Fleet Fuel Management	N/A	SASB FB-FR-110a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Greenhouse Gas Emissions	N/A	SASB FB-MP-110a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Fleet Fuel Management	N/A	SASB FB-NB-110a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Fleet Fuel Management	N/A	SASB HC-DI-110a	HC Health Care	HC-DI Health Care Distributors
	Greenhouse Gas Emissions & Energy Resource Planning	N/A	SASB IF-EU-110a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Fleet Fuel Management	N/A	SASB IF-WM-110b	IF Infrastructure	IF-WM Waste Management
	Greenhouse Gas Emissions	N/A	SASB IF-WM-110a	IF Infrastructure	IF-WM Waste Management
	Greenhouse Gas Emissions	N/A	SASB RR-PP-110a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Greenhouse Gas Emissions	N/A	SASB RT-CH-110a	RT Resource Transformation	RT-CH Chemicals
	Greenhouse Gas Emissions	N/A	SASB RT-CP-110a	RT Resource Transformation	RT-CP Containers & Packaging
	Greenhouse Gas Emissions	N/A	SASB TC-SC-110a	TC Technology & Communications	TC-SC Semiconductors
	Greenhouse Gas Emissions	N/A	SASB TR-AF-110a	TR Transportation	TR-AF Air Freight & Logistics
	Greenhouse Gas Emissions	N/A	SASB TR-AL-110a	TR Transportation	TR-AL Airlines
	Greenhouse Gas Emissions	N/A	SASB TR-CL-110a	TR Transportation	TR-CL Cruise Lines
	Greenhouse Gas Emissions	N/A	SASB TR-MT-110a	TR Transportation	TR-MT Marine Transportation
	Greenhouse Gas Emissions	N/A	SASB TR-RA-110a	TR Transportation	TR-RA Rail Transportation
	Greenhouse Gas Emissions	N/A	SASB TR-RO-110a	TR Transportation	TR-RO Road Transportation
Materials Sourcing & Efficiency	Raw Materials Sourcing	N/A	SASB CG-AA-440a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Ingredient Sourcing	N/A	SASB FB-AG-440a	FB Food & Beverage	FB-AG Agricultural Products
	Ingredient Sourcing	N/A	SASB FB-AB-440a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Animal & Feed Sourcing	N/A	SASB FB-MP-440a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Ingredient Sourcing	N/A	SASB FB-NB-440a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Materials Sourcing & Efficiency	Ingredient Sourcing	N/A	SASB FB-PF-440a	FB Food & Beverage	FB-PF Processed Foods
	Water Supply Resilience	N/A	SASB IF-WU-440a	IF Infrastructure	IF-WU Water Utilities & Services
	Materials Sourcing	N/A	SASB RR-FC-440a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Materials Sourcing	N/A	SASB RR-ST-440a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Materials Efficiency	N/A	SASB RR-WT-440b	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Materials Sourcing	N/A	SASB RR-WT-440a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Materials Sourcing	N/A	SASB RT-AE-440a	RT Resource Transformation	RT-AE Aerospace & Defense
	Materials Sourcing	N/A	SASB RT-EE-440a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Materials Sourcing	N/A	SASB RT-IG-440a	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Remanufacturing Design & Services	N/A	SASB RT-IG-440b	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Materials Sourcing	N/A	SASB TC-ES-440a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Materials Sourcing	N/A	SASB TC-HW-440a	TC Technology & Communications	TC-HW Hardware
	Materials Sourcing	N/A	SASB TC-SC-440a	TC Technology & Communications	TC-SC Semiconductors
	Product End-of-life Management	N/A	SASB TC-TL-440a	TC Technology & Communications	TC-TL Telecommunication Services
	Materials Efficiency	N/A	SASB TR-AP-440b	TR Transportation	TR-AP Auto Parts
	Materials Sourcing	N/A	SASB TR-AP-440a	TR Transportation	TR-AP Auto Parts
	Materials Efficiency & Recycling	N/A	SASB TR-AU-440b	TR Transportation	TR-AU Automobiles
	Materials Sourcing	N/A	SASB TR-AU-440a	TR Transportation	TR-AU Automobiles
Product Design & Lifecycle Management	Product Lifecycle Environmental Impacts	N/A	SASB CG-AM-410a	CG Consumer Goods	CG-AM Appliance Manufacturing
	Product Lifecycle Environmental Impacts	N/A	SASB CG-BF-410a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Product Packaging & Distribution	N/A	SASB CG-EC-410a	CG Consumer Goods	CG-EC E-Commerce

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Design & Lifecycle Management	Packaging Lifecycle Management	N/A	SASB CG-HP-410a	CG Consumer Goods	CG-HP Household & Personal Products
	Product Environmental, Health, and Safety Performance	N/A	SASB CG-HP-250a	CG Consumer Goods	CG-HP Household & Personal Products
	Product Sourcing, Packaging & Marketing	N/A	SASB CG-MR-410a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Product Innovation	N/A	SASB EM-CM-410a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Product Specifications & Clean Fuel Blends	N/A	SASB EM-RM-410a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	N/A	SASB FN-AC-410a	FN Financials	FN-AC Asset Management & Custody Activities
	Incorporation of Environmental, Social, and Governance Factors in Credit Analysis	N/A	SASB FN-CB-410a	FN Financials	FN-CB Commercial Banks
	Incorporation of Environmental, Social, and Governance Factors in Investment Management	N/A	SASB FN-IN-410a	FN Financials	FN-IN Insurance
	Policies Designed to Incentivize Responsible Behavior	N/A	SASB FN-IN-410b	FN Financials	FN-IN Insurance
	Incorporation of Environmental, Social, and Governance Factors in Investment Banking & Brokerage Activities	N/A	SASB FN-IB-410a	FN Financials	FN-IB Investment Banking & Brokerage
	Promoting Transparent & Efficient Capital Markets	N/A	SASB FN-EX-410a	FN Financials	FN-EX Security & Commodity Exchanges
	Packaging Lifecycle Management	N/A	SASB FB-AB-410a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Packaging Lifecycle Management	N/A	SASB FB-NB-410a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Packaging Lifecycle Management	N/A	SASB FB-PF-410a	FB Food & Beverage	FB-PF Processed Foods
	Product Lifecycle Management	N/A	SASB HC-DI-410a	HC Health Care	HC-DI Health Care Distributors
	Product Design & Lifecycle Management	N/A	SASB HC-MS-410a	HC Health Care	HC-MS Medical Equipment & Supplies
	Climate Impacts of Business Mix	N/A	SASB IF-EN-410b	IF Infrastructure	IF-EN Engineering & Construction Services
	Lifecycle Impacts of Buildings & Infrastructure	N/A	SASB IF-EN-410a	IF Infrastructure	IF-EN Engineering & Construction Services
	Community Impacts of New Developments	N/A	SASB IF-HB-410b	IF Infrastructure	IF-HB Home Builders
	Design for Resource Efficiency	N/A	SASB IF-HB-410a	IF Infrastructure	IF-HB Home Builders
	Management of Tenant Sustainability Impacts	N/A	SASB IF-RE-410a	IF Infrastructure	IF-RE Real Estate

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Design & Lifecycle Management	Sustainability Services	N/A	SASB IF-RS-410a	IF Infrastructure	IF-RS Real Estate Services
	Lifecycle Emissions Balance	N/A	SASB RR-BI-410a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Product Efficiency	N/A	SASB RR-FC-410a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Product End-of-life Management	N/A	SASB RR-FC-410b	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Management of Energy Infrastructure Integration & Related Regulations	N/A	SASB RR-ST-410a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Product End-of-life Management	N/A	SASB RR-ST-410b	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Ecological Impacts of Project Development	N/A	SASB RR-WT-410a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Fuel Economy & Emissions in Use-phase	N/A	SASB RT-AE-410a	RT Resource Transformation	RT-AE Aerospace & Defense
	Product Design for Use-phase Efficiency	N/A	SASB RT-CH-410a	RT Resource Transformation	RT-CH Chemicals
	Safety & Environmental Stewardship of Chemicals	N/A	SASB RT-CH-410b	RT Resource Transformation	RT-CH Chemicals
	Product Lifecycle Management	N/A	SASB RT-CP-410a	RT Resource Transformation	RT-CP Containers & Packaging
	Product Lifecycle Management	N/A	SASB RT-EE-410a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Fuel Economy & Emissions in Use-phase	N/A	SASB RT-IG-410a	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Product Lifecycle Management	N/A	SASB TC-ES-410a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Product Lifecycle Management	N/A	SASB TC-HW-410a	TC Technology & Communications	TC-HW Hardware
	Product Lifecycle Management	N/A	SASB TC-SC-410a	TC Technology & Communications	TC-SC Semiconductors
	Design for Fuel Efficiency	N/A	SASB TR-AP-410a	TR Transportation	TR-AP Auto Parts
	Fuel Economy & Use-phase Emissions	N/A	SASB TR-AU-410a	TR Transportation	TR-AU Automobiles
	Fleet Fuel Economy & Utilization	N/A	SASB TR-CR-410a	TR Transportation	TR-CR Car Rental & Leasing
	Environmental Impacts in the Supply Chain	N/A	SASB CG-AA-430a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
Supply Chain Management	Wood Supply Chain Management	N/A	SASB CG-BF-430a	CG Consumer Goods	CG-BF Building Products & Furnishings

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Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Supply Chain Management	Environmental & Social Impacts of Palm Oil Supply Chain	N/A	SASB CG-HP-430a	CG Consumer Goods	CG-HP Household & Personal Products
	Supply Chain Management	N/A	SASB EM-IS-430a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AG-430a	FB Food & Beverage	FB-AG Agricultural Products
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AB-430a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Management of Environmental & Social Impacts in the Supply Chain	N/A	SASB FB-FR-430a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Environmental & Social Impacts of Animal Supply Chain	N/A	SASB FB-MP-430a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-NB-430a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-PF-430a	FB Food & Beverage	FB-PF Processed Foods
	Supply Chain Management & Food Sourcing	N/A	SASB FB-RN-430a	FB Food & Beverage	FB-RN Restaurants
	Sourcing & Environmental Impacts of Feedstock Production	N/A	SASB RR-BI-430a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Supply Chain Management	N/A	SASB RR-PP-430a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Supply Chain Management	N/A	SASB RT-CP-430a	RT Resource Transformation	RT-CP Containers & Packaging
	Supply Chain Management	N/A	SASB TC-HW-430a	TC Technology & Communications	TC-HW Hardware
Waste & Hazardous Materials Management	Waste Management	N/A	SASB EM-CO-150a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Waste Management	N/A	SASB EM-CM-150a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Waste Management	N/A	SASB EM-IS-150a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Waste & Hazardous Materials Management	N/A	SASB EM-MM-150a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Hazardous Materials Management	N/A	SASB EM-RM-150a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Chemicals Management	N/A	SASB EM-SV-150a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Food Waste Management	N/A	SASB FB-FR-150a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Food & Packaging Waste Management	N/A	SASB FB-RN-150a	FB Food & Beverage	FB-RN Restaurants
	Waste Management	N/A	SASB HC-DY-150a	HC Health Care	HC-DY Health Care Delivery

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Waste & Hazardous Materials Management	Coal Ash Management	N/A	SASB IF-EU-150a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Management of Leachate & Hazardous Waste	N/A	SASB IF-WM-150a	IF Infrastructure	IF-WM Waste Management
	Hazardous Waste Management	N/A	SASB RR-ST-150a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Hazardous Waste Management	N/A	SASB RT-AE-150a	RT Resource Transformation	RT-AE Aerospace & Defense
	Hazardous Waste Management	N/A	SASB RT-CH-150a	RT Resource Transformation	RT-CH Chemicals
	Waste Management	N/A	SASB RT-CP-150a	RT Resource Transformation	RT-CP Containers & Packaging
	Hazardous Waste Management	N/A	SASB RT-EE-150a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Waste Management	N/A	SASB TC-ES-150a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Waste Management	N/A	SASB TC-SC-150a	TC Technology & Communications	TC-SC Semiconductors
	Waste Management	N/A	SASB TR-AP-150a	TR Transportation	TR-AP Auto Parts
Water & Wastewater Management	Water Management	N/A	SASB CG-HP-140a	CG Consumer Goods	CG-HP Household & Personal Products
	Water Management	N/A	SASB EM-CO-140a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Water Management	N/A	SASB EM-CM-140a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Water Management	N/A	SASB EM-IS-140a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Water Management	N/A	SASB EM-MM-140a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Water Management	N/A	SASB EM-EP-140a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Water Management	N/A	SASB EM-RM-140a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Water Management Services	N/A	SASB EM-SV-140a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Water Management	N/A	SASB FB-AG-140a	FB Food & Beverage	FB-AG Agricultural Products
	Water Management	N/A	SASB FB-AB-140a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Water Management	N/A	SASB FB-MP-140a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy

SDG 9: Target 9.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water & Wastewater Management	Water Management	N/A	SASB FB-NB-140a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Water Management	N/A	SASB FB-PF-140a	FB Food & Beverage	FB-PF Processed Foods
	Water Management	N/A	SASB FB-RN-140a	FB Food & Beverage	FB-RN Restaurants
	Water Management	N/A	SASB IF-EU-140a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Water Management	N/A	SASB IF-RE-140a	IF Infrastructure	IF-RE Real Estate
	Distribution Network Efficiency	N/A	SASB IF-WU-140a	IF Infrastructure	IF-WU Water Utilities & Services
	Effluent Quality Management	N/A	SASB IF-WU-140b	IF Infrastructure	IF-WU Water Utilities & Services
	Water Management in Manufacturing	N/A	SASB RR-BI-140a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Water Management	N/A	SASB RR-PP-140a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Water Management in Manufacturing	N/A	SASB RR-ST-140a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Water Management	N/A	SASB RT-CH-140a	RT Resource Transformation	RT-CH Chemicals
	Water Management	N/A	SASB RT-CP-140a	RT Resource Transformation	RT-CP Containers & Packaging
	Water Management	N/A	SASB SV-HL-140a	SV Services	SV-HL Hotels & Lodging
	Water Management	N/A	SASB TC-ES-140a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Water Management	N/A	SASB TC-SC-140a	TC Technology & Communications	TC-SC Semiconductors

Target 9.3

Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	CEDAW, Doha Declaration, Addis Ababa Action Agenda, ILO R189
Publications and other resources on Business and the SDGs	7, 14, 45, 70, 72

Disclosures 9.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Financial Inclusion & Capacity Building	N/A	SASB FN-CB-240a	FN Financials	FN-CB Commercial Banks
	Selling Practices	N/A	SASB FN-CF-270a	FN Financials	FN-CF Consumer Finance
Economic inclusion	Average yearly income of smallholders and/or MSMEs (of those interviewed) (m/w)	$ currency	UN Global Compact-Oxfam Poverty Footprint PF - 1.6		
	The average yearly income of smallholders and/or MSMEs earned through their participation in the value chain (of those interviewed) (m/w)	$ currency	UN Global Compact-Oxfam Poverty Footprint PF - 1.6		
	Total local supplier/purchasing programmes	$currency	UNCTAD core SDGs reporting indicators A.4		
Financial inclusion	Number of transactions and active users of checking accounts	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Banks	
	Type of incentives offered to establish savings accounts	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Banks	
	Number and amount of ESG-linked lines of credit, where terms are influenced by sustainability performance	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Banks	
	Number of women-owned accounts in countries with large financial inclusion gender gaps	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Banks	

SDG 9: Target 9.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Lending to sustainable activities	Number and value of green and sustainability-linked loans	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Banks, Diversified Financials	
Lending to, and insuring of, sustainable activities	Percentage of green and social bonds out of total bonds placed as issuer or underwriter	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Diversified Financials	
Product Design & Lifecycle Management	Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	N/A	SASB FN-AC-410a	FN Financials	FN-AC Asset Management & Custody Activities
	Incorporation of Environmental, Social, and Governance Factors in Credit Analysis	N/A	SASB FN-CB-410a	FN Financials	FN-CB Commercial Banks
	Incorporation of Environmental, Social, and Governance Factors in Investment Management	N/A	SASB FN-IN-410a	FN Financials	FN-IN Insurance
	Incorporation of Environmental, Social, and Governance Factors in Investment Banking & Brokerage Activities	N/A	SASB FN-IB-410a	FN Financials	FN-IB Investment Banking & Brokerage
	Promoting Transparent & Efficient Capital Markets	N/A	SASB FN-EX-410a	FN Financials	FN-EX Security & Commodity Exchanges

Possible Gaps

- Inclusion of MSMEs into value chain and local purchasing
- Innovative financing mechanisms
- Financial inclusion

IAEG-SDG indicators

Indicators	Units
9.3.1 Proportion of small-scale industries in total industry value added	% of small-scale industries
9.3.2 Proportion of small-scale industries with a loan or line of credit	% of small-scale industries

Target 9.4

By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Rio Declaration, UNFCCC, Montreal Protocol, Stockholm Convention, Kyoto Protocol
Publications and other resources on Business and the SDGs	5, 7, 81, 88, 102, 106, 116, 119

Disclosures 9.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Air pollution	PM2.5 air pollution, mean annual exposure	micrograms per cubic meter	World Bank WDI (adapted)		
Air Quality	Air Quality	N/A	SASB EM-CM-120a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Air Emissions	N/A	SASB EM-IS-120a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Air Quality	N/A	SASB EM-MM-120a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Air Quality	N/A	SASB EM-EP-120a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Air Quality	N/A	SASB EM-MD-120a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Air Quality	N/A	SASB EM-RM-120a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Air Quality	N/A	SASB IF-EU-120a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Air Quality	N/A	SASB IF-WM-120a	IF Infrastructure	IF-WM Waste Management
	Air Quality	N/A	SASB RR-BI-120a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Air Quality	Air Quality	N/A	SASB RR-PP-120a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Air Quality	N/A	SASB RT-CH-120a	RT Resource Transformation	RT-CH Chemicals
	Air Quality	N/A	SASB RT-CP-120a	RT Resource Transformation	RT-CP Containers & Packaging
	Air Quality	N/A	SASB TR-AF-120a	TR Transportation	TR-AF Air Freight & Logistics
	Air Quality	N/A	SASB TR-CL-120a	TR Transportation	TR-CL Cruise Lines
	Air Quality	N/A	SASB TR-MT-120a	TR Transportation	TR-MT Marine Transportation
	Air Quality	N/A	SASB TR-RA-120a	TR Transportation	TR-RA Rail Transportation
	Air Quality	N/A	SASB TR-RO-120a	TR Transportation	TR-RO Road Transportation
Biogenic carbon data	Provide the emissions from biogenic carbon relevant to your organization in metric tons CO_2.	All	CDP Climate change C6.7a		
Business Model Resilience	Reserves Valuation & Capital Expenditures	N/A	SASB EM-CO-420a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Reserves Valuation & Capital Expenditures	N/A	SASB EM-EP-420a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	End-Use Efficiency & Demand	N/A	SASB IF-EU-420a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	End-Use Efficiency	N/A	SASB IF-GU-420a	IF Infrastructure	IF-GU Gas Utilities & Distributors
	Climate Change Adaptation	N/A	SASB IF-HB-420a	IF Infrastructure	IF-HB Home Builders
	Recycling & Resource Recovery	N/A	SASB IF-WM-420a	IF Infrastructure	IF-WM Waste Management
	End-Use Efficiency	N/A	SASB IF-WU-420a	IF Infrastructure	IF-WU Water Utilities & Services
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CO-160a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Biodiversity Impacts	N/A	SASB EM-CM-160a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Biodiversity Impacts	N/A	SASB EM-MM-160a	EM Extractives & Minerals Processing	EM-MM Metals & Mining

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-EP-160a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Ecological Impacts	N/A	SASB EM-MD-160a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Ecological Impact Management	N/A	SASB EM-SV-160a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental Impacts of Project Development	N/A	SASB IF-EN-160a	IF Infrastructure	IF-EN Engineering & Construction Services
	Land Use & Ecological Impacts	N/A	SASB IF-HB-160a	IF Infrastructure	IF-HB Home Builders
	Ecosystem Services & Impacts	N/A	SASB RR-FM-160a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
	Ecological Impacts of Project Development	N/A	SASB RR-ST-160a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines
	Ecological Impacts	N/A	SASB TR-MT-160a	TR Transportation	TR-MT Marine Transportation
Economic Performance	a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	N/A	GRI 201-1		
Economic value	Revenue and/or (net) value added	$ currency	UNCTAD proposed core SDGs reporting indicators A.1		

SDG 9: Target 9.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Economic value	a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	$ currency	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standard 201-1)		
Emissions intensities	Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO_2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.	Column "metric numerator"	CDP Climate change C6.10		
Emissions intensities: Cement	State your organization's Scope 1 and Scope 2 emissions intensities related to cement production activities.	All	CDP Climate change C-CE6.11		
Emissions intensities: Oil and gas	Provide the intensity figures for Scope 1 emissions (metric tons CO_2e) per unit of hydrocarbon category.	Columns "unit of hydrocarbon category" and "metroc tons CO_2 from hydrocabon category per unit"	CDP Climate change C-OG6.12		
Emissions intensities: Transport services	What are your primary intensity (activity-based) metrics that are appropriate to your emissions from transport activities in Scope 1, 2, and 3?	Column "metric numerator"	CDP Climate change C-TS6.15		
Emissions performance	Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.	All	CDP Climate change C7.9a		
	How do your total Scope 3 emissions for the reporting year compare to those of the previous reporting year?	All	CDP Climate change C-CG7.10		
	For each Scope 3 category calculated in C6.5, specify how your emissions compare to the previous year and identify the reason for any change.	All	CDP Climate change C-CG7.10a		
Emissions reduction initiatives	Provide details on the initiatives implemented in the reporting year in the table below.	All	CDP Climate change C4.3b		
Emissions targets	Provide details of your absolute emissions target(s) and progress made against those targets.	All	CDP Climate change C4.1a		
	Provide details of your emissions intensity target(s) and progress made against those target(s).	All	CDP Climate change C4.1b		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Energy Management	Energy Management in Manufacturing	N/A	SASB CG-BF-130a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Hardware Infrastructure Energy & Water Management	N/A	SASB CG-EC-130a	CG Consumer Goods	CG-EC E-Commerce
	Energy Management in Retail & Distribution	N/A	SASB CG-MR-130a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Energy Management	N/A	SASB EM-CM-130a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Energy Management	N/A	SASB EM-IS-130a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Energy Management	N/A	SASB EM-MM-130a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Energy Management	N/A	SASB FB-AG-130a	FB Food & Beverage	FB-AG Agricultural Products
	Energy Management	N/A	SASB FB-AB-130a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Energy Management	N/A	SASB FB-FR-130a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Energy Management	N/A	SASB FB-MP-130a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Energy Management	N/A	SASB FB-NB-130a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Energy Management	N/A	SASB FB-PF-130a	FB Food & Beverage	FB-PF Processed Foods
	Energy Management	N/A	SASB FB-RN-130a	FB Food & Beverage	FB-RN Restaurants
	Energy Management in Retail	N/A	SASB HC-DR-130a	HC Health Care	HC-DR Drug Retailers
	Energy Management	N/A	SASB HC-DY-130a	HC Health Care	HC-DY Health Care Delivery
	Energy Management	N/A	SASB IF-RE-130a	IF Infrastructure	IF-RE Real Estate
	Energy Management	N/A	SASB IF-WU-130a	IF Infrastructure	IF-WU Water Utilities & Services
	Energy Management	N/A	SASB RR-FC-130a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Energy Management	N/A	SASB RR-PP-130a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Energy Management	Energy Management in Manufacturing	N/A	SASB RR-ST-130a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Energy Management	N/A	SASB RT-AE-130a	RT Resource Transformation	RT-AE Aerospace & Defense
	Energy Management	N/A	SASB RT-CH-130a	RT Resource Transformation	RT-CH Chemicals
	Energy Management	N/A	SASB RT-CP-130a	RT Resource Transformation	RT-CP Containers & Packaging
	Energy Management	N/A	SASB RT-EE-130a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Energy Management	N/A	SASB RT-IG-130a	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Energy Management	N/A	SASB SV-CA-130a	SV Services	SV-CA Casinos & Gaming
	Energy Management	N/A	SASB SV-HL-130a	SV Services	SV-HL Hotels & Lodging
	Energy Management	N/A	SASB SV-LF-130a	SV Services	SV-LF Leisure Facilities
	Environmental Footprint of Hardware Infrastructure	N/A	SASB TC-IM-130a	TC Technology & Communications	TC-IM Internet Media & Services
	Energy Management in Manufacturing	N/A	SASB TC-SC-130a	TC Technology & Communications	TC-SC Semiconductors
	Environmental Footprint of Hardware Infrastructure	N/A	SASB TC-SI-130a	TC Technology & Communications	TC-SI Software & IT Services
	Environmental Footprint of Operations	N/A	SASB TC-TL-130a	TC Technology & Communications	TC-TL Telecommunication Services
	Energy Management	N/A	SASB TR-AP-130a	TR Transportation	TR-AP Auto Parts
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E12, Please provide details regarding the company's water withdrawal and consumption (own operations) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E13, Please provide details about the company's water intensity of products in regions with high or extremely high water stress,	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
GHG Emissions	Greenhouse Gas Emissions	N/A	SASB EM-CO-110a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Greenhouse Gas Emissions	N/A	SASB EM-CM-110a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Greenhouse Gas Emissions	N/A	SASB EM-IS-110a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Greenhouse Gas Emissions	N/A	SASB EM-MM-110a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Greenhouse Gas Emissions	N/A	SASB EM-EP-110a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Greenhouse Gas Emissions	N/A	SASB EM-MD-110a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Greenhouse Gas Emissions	N/A	SASB EM-RM-110a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Emissions Reduction Services & Fuels Management	N/A	SASB EM-SV-110a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Greenhouse Gas Emissions	N/A	SASB FB-AG-110a	FB Food & Beverage	FB-AG Agricultural Products

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
GHG Emissions	Air Emissions from Refrigeration	N/A	SASB FB-FR-110b	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Fleet Fuel Management	N/A	SASB FB-FR-110a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Greenhouse Gas Emissions	N/A	SASB FB-MP-110a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Fleet Fuel Management	N/A	SASB FB-NB-110a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Fleet Fuel Management	N/A	SASB HC-DI-110a	HC Health Care	HC-DI Health Care Distributors
	Greenhouse Gas Emissions & Energy Resource Planning	N/A	SASB IF-EU-110a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Fleet Fuel Management	N/A	SASB IF-WM-110b	IF Infrastructure	IF-WM Waste Management
	Greenhouse Gas Emissions	N/A	SASB IF-WM-110a	IF Infrastructure	IF-WM Waste Management
	Greenhouse Gas Emissions	N/A	SASB RR-PP-110a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Greenhouse Gas Emissions	N/A	SASB RT-CH-110a	RT Resource Transformation	RT-CH Chemicals
	Greenhouse Gas Emissions	N/A	SASB RT-CP-110a	RT Resource Transformation	RT-CP Containers & Packaging
	Greenhouse Gas Emissions	N/A	SASB TC-SC-110a	TC Technology & Communications	TC-SC Semiconductors
	Greenhouse Gas Emissions	N/A	SASB TR-AF-110a	TR Transportation	TR-AF Air Freight & Logistics
	Greenhouse Gas Emissions	N/A	SASB TR-AL-110a	TR Transportation	TR-AL Airlines
	Greenhouse Gas Emissions	N/A	SASB TR-CL-110a	TR Transportation	TR-CL Cruise Lines
	Greenhouse Gas Emissions	N/A	SASB TR-MT-110a	TR Transportation	TR-MT Marine Transportation
	Greenhouse Gas Emissions	N/A	SASB TR-RA-110a	TR Transportation	TR-RA Rail Transportation
	Greenhouse Gas Emissions	N/A	SASB TR-RO-110a	TR Transportation	TR-RO Road Transportation

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
GHG Emissions	Greenhouse gas emissions (scopes 1-2) per net value added	metric tons of CO_2 equivalent per unit of $ currency	UNCTAD core SDGs reporting indicators B.3		
	CO_2 emissions from gaseous fuel consumption, liquid fuel consumption, and solid fuel consumption	kt and % of total	World Bank WDI (adapted)		
	GHG net emissions/removals by LUCF	Mt of CO_2 equivalent	World Bank WDI (adapted)		
	Emission of HFC gas, PFC gas and SF6 gas and other greenhouse gas emissions	thousand metric tons of CO_2 equivalent and % change from 1990	World Bank WDI (adapted)		
	Methane emissions	kt of CO_2 equivalent and % change from 1990	World Bank WDI (adapted)		
	Total greenhouse gas emissions	kt of CO_2 equivalent and % change from 1990	World Bank WDI (adapted)		
	Nitrous oxide emissions	thousand metric tons of CO_2 equivalent and % change from 1990	World Bank WDI (adapted)		
	Energy related methane emissions	% of total methane emissions	World Bank WDI (adapted)		
GHG intensity	CO_2 intensity	kg per kg of oil equivalent energy use	World Bank WDI (adapted)		
	CO_2 growth rate	N/A	Yale University Environmental Performance Index (adapted)		
Indirect Economic Impacts	a. Extent of development of significant infrastructure investments and services supported. b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements.	N/A	GRI 203-1		
Lending to, and insuring of, sustainable activities	Number of m2 of pristine natural ecosystem lost per $1,000 invested or other indicators identified by the Taskforce on Nature-related Financial Disclosures	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	All Financials	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Life cycle emissions assessments: buildings	Provide details of the embodied carbon emissions of new construction or major renovation projects completed in the last three years.	Column "embodied carbon"	CDP Climate change C-CN6.6c/C-RE6.6c		
Materials Sourcing & Efficiency	Raw Materials Sourcing	N/A	SASB CG-AA-440a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Ingredient Sourcing	N/A	SASB FB-AG-440a	FB Food & Beverage	FB-AG Agricultural Products
	Ingredient Sourcing	N/A	SASB FB-AB-440a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Animal & Feed Sourcing	N/A	SASB FB-MP-440a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Ingredient Sourcing	N/A	SASB FB-NB-440a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Ingredient Sourcing	N/A	SASB FB-PF-440a	FB Food & Beverage	FB-PF Processed Foods
	Water Supply Resilience	N/A	SASB IF-WU-440a	IF Infrastructure	IF-WU Water Utilities & Services
	Materials Sourcing	N/A	SASB RR-FC-440a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Materials Sourcing	N/A	SASB RR-ST-440a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Materials Efficiency	N/A	SASB RR-WT-440b	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Materials Sourcing	N/A	SASB RR-WT-440a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Materials Sourcing	N/A	SASB RT-AE-440a	RT Resource Transformation	RT-AE Aerospace & Defense
	Materials Sourcing	N/A	SASB RT-EE-440a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Materials Sourcing	N/A	SASB RT-IG-440a	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Remanufacturing Design & Services	N/A	SASB RT-IG-440b	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Materials Sourcing	N/A	SASB TC-ES-440a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Materials Sourcing & Efficiency	Materials Sourcing	N/A	SASB TC-HW-440a	TC Technology & Communications	TC-HW Hardware
	Materials Sourcing	N/A	SASB TC-SC-440a	TC Technology & Communications	TC-SC Semiconductors
	Product End-of-life Management	N/A	SASB TC-TL-440a	TC Technology & Communications	TC-TL Telecommunication Services
	Materials Efficiency	N/A	SASB TR-AP-440b	TR Transportation	TR-AP Auto Parts
	Materials Sourcing	N/A	SASB TR-AP-440a	TR Transportation	TR-AP Auto Parts
	Materials Efficiency & Recycling	N/A	SASB TR-AU-440b	TR Transportation	TR-AU Automobiles
	Materials Sourcing	N/A	SASB TR-AU-440a	TR Transportation	TR-AU Automobiles
Oil and Gas	List the decommissioned structures left in place and describe the rationale for leaving them in place.	N/A	GRI 11: Oil and Gas Sector 2021 11.7.5	Oil & Gas	
Other emissions data: agricultural commodities	Report your greenhouse gas emissions figure(s) for your disclosing commodity(ies), explain your methodology, and include any exclusions.	Column "emissions"	CDP Climate change C-AC6.9a/C-FB6.9a/C-PF6.9a		
Product Design & Lifecycle Management	Product Lifecycle Environmental Impacts	N/A	SASB CG-AM-410a	CG Consumer Goods	CG-AM Appliance Manufacturing
	Product Lifecycle Environmental Impacts	N/A	SASB CG-BF-410a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Product Packaging & Distribution	N/A	SASB CG-EC-410a	CG Consumer Goods	CG-EC E-Commerce
	Packaging Lifecycle Management	N/A	SASB CG-HP-410a	CG Consumer Goods	CG-HP Household & Personal Products
	Product Environmental, Health, and Safety Performance	N/A	SASB CG-HP-250a	CG Consumer Goods	CG-HP Household & Personal Products
	Product Sourcing, Packaging & Marketing	N/A	SASB CG-MR-410a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Product Innovation	N/A	SASB EM-CM-410a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Product Specifications & Clean Fuel Blends	N/A	SASB EM-RM-410a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	N/A	SASB FN-AC-410a	FN Financials	FN-AC Asset Management & Custody Activities

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Design & Lifecycle Management	Incorporation of Environmental, Social, and Governance Factors in Credit Analysis	N/A	SASB FN-CB-410a	FN Financials	FN-CB Commercial Banks
	Incorporation of Environmental, Social, and Governance Factors in Investment Management	N/A	SASB FN-IN-410a	FN Financials	FN-IN Insurance
	Policies Designed to Incentivize Responsible Behavior	N/A	SASB FN-IN-410b	FN Financials	FN-IN Insurance
	Incorporation of Environmental, Social, and Governance Factors in Investment Banking & Brokerage Activities	N/A	SASB FN-IB-410a	FN Financials	FN-IB Investment Banking & Brokerage
	Promoting Transparent & Efficient Capital Markets	N/A	SASB FN-EX-410a	FN Financials	FN-EX Security & Commodity Exchanges
	Packaging Lifecycle Management	N/A	SASB FB-AB-410a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Packaging Lifecycle Management	N/A	SASB FB-NB-410a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Packaging Lifecycle Management	N/A	SASB FB-PF-410a	FB Food & Beverage	FB-PF Processed Foods
	Product Lifecycle Management	N/A	SASB HC-DI-410a	HC Health Care	HC-DI Health Care Distributors
	Product Design & Lifecycle Management	N/A	SASB HC-MS-410a	HC Health Care	HC-MS Medical Equipment & Supplies
	Climate Impacts of Business Mix	N/A	SASB IF-EN-410b	IF Infrastructure	IF-EN Engineering & Construction Services
	Lifecycle Impacts of Buildings & Infrastructure	N/A	SASB IF-EN-410a	IF Infrastructure	IF-EN Engineering & Construction Services
	Community Impacts of New Developments	N/A	SASB IF-HB-410b	IF Infrastructure	IF-HB Home Builders
	Design for Resource Efficiency	N/A	SASB IF-HB-410a	IF Infrastructure	IF-HB Home Builders
	Management of Tenant Sustainability Impacts	N/A	SASB IF-RE-410a	IF Infrastructure	IF-RE Real Estate
	Sustainability Services	N/A	SASB IF-RS-410a	IF Infrastructure	IF-RS Real Estate Services
	Lifecycle Emissions Balance	N/A	SASB RR-BI-410a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Product Efficiency	N/A	SASB RR-FC-410a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Product End-of-life Management	N/A	SASB RR-FC-410b	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Management of Energy Infrastructure Integration & Related Regulations	N/A	SASB RR-ST-410a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Design & Lifecycle Management	Product End-of-life Management	N/A	SASB RR-ST-410b	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Ecological Impacts of Project Development	N/A	SASB RR-WT-410a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Fuel Economy & Emissions in Use-phase	N/A	SASB RT-AE-410a	RT Resource Transformation	RT-AE Aerospace & Defense
	Product Design for Use-phase Efficiency	N/A	SASB RT-CH-410a	RT Resource Transformation	RT-CH Chemicals
	Safety & Environmental Stewardship of Chemicals	N/A	SASB RT-CH-410b	RT Resource Transformation	RT-CH Chemicals
	Product Lifecycle Management	N/A	SASB RT-CP-410a	RT Resource Transformation	RT-CP Containers & Packaging
	Product Lifecycle Management	N/A	SASB RT-EE-410a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Fuel Economy & Emissions in Use-phase	N/A	SASB RT-IG-410a	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Product Lifecycle Management	N/A	SASB TC-ES-410a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Product Lifecycle Management	N/A	SASB TC-HW-410a	TC Technology & Communications	TC-HW Hardware
	Product Lifecycle Management	N/A	SASB TC-SC-410a	TC Technology & Communications	TC-SC Semiconductors
	Design for Fuel Efficiency	N/A	SASB TR-AP-410a	TR Transportation	TR-AP Auto Parts
	Fuel Economy & Use-phase Emissions	N/A	SASB TR-AU-410a	TR Transportation	TR-AU Automobiles
	Fleet Fuel Economy & Utilization	N/A	SASB TR-CR-410a	TR Transportation	TR-CR Car Rental & Leasing
Scope 1 breakdown: agriculture	Report the Scope 1 emissions pertaining to your business activity(ies) and explain any exclusions. If applicable, disaggregate your agricultural/forestry by GHG emissions category.	All	CDP Climate change C-AC7.4b/C-FB7.4b/C-PF7.4b		
Scope 1 breakdown: business breakdown	Break down your total gross global Scope 1 emissions by business division.	All	CDP Climate change C7.3a		
	Break down your total gross global Scope 1 emissions by business facility.	All	CDP Climate change C7.3b		
	Break down your total gross global Scope 1 emissions by business activity.	All	CDP Climate change C7.3c		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Scope 1 breakdown: country	Break down your total gross global Scope 1 emissions by country/region.	All	CDP Climate change C7.2		
Scope 1 breakdown: GHGs	Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).	All	CDP Climate change C7.1a		
	Break down your total gross global Scope 1 emissions from coal mining activities in the reporting year by greenhouse gas type.	All	CDP Climate change C-CO7.1b		
	Break down your total gross global Scope 1 emissions from electric utilities value chain activities by greenhouse gas type.	All	CDP Climate change C-EU7.1b		
	Break down your total gross global Scope 1 emissions from oil and gas value chain production activities by greenhouse gas type.	All	CDP Climate change C-OG7.1b		
Scope 1 breakdown: sector production activities	Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO_2e.	All	CDP Climate change C-CE7.4/C-CH7.4/C-CO7.4/ C-EU7.4/C-MM7.4/C-OG7.4/ C-ST7.4/C-TO7.4/C-TS7.4		
Scope 1 emissions data	What were your organization's gross global Scope 1 emissions in metric tons CO_2e?	All	CDP Climate change C6.1		
Scope 2 breakdown: business breakdowns	Indicate which gross global Scope 2 emissions breakdowns you are able to provide.	All	CDP Climate change C7.6		
	Break down your total gross global Scope 2 emissions by business division.	All	CDP Climate change C7.6a		
	Break down your total gross global Scope 2 emissions by business facility.	All	CDP Climate change C7.6b		
	Break down your total gross global Scope 2 emissions by business activity.	All	CDP Climate change C7.6c		
Scope 2 breakdown: country	Break down your total gross global Scope 2 emissions by country/region.	All	CDP Climate change C7.5		
Scope 2 breakdown: sector production activities	Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO_2e.	All	CDP Climate change C-CE7.7/ C-CH7.7/C-CO7.7/C-MM7.7/ C-OG7.7/C-ST7.7/C-TO7.7/C-TS7.7		
Scope 2 emissions data	What were your organization's gross global Scope 2 emissions in metric tons CO_2e?	All	CDP Climate change C6.3		
Scope 3 breakdown	Disclose sales of products that are greenhouse gases.	All	CDP Climate change C-CH7.8a		
Scope 3 emissions data	Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.	All	CDP Climate change C6.5		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Scope 3 emissions data: agricultural value chain	Disclose your Scope 3 emissions for each of your relevant business activity areas.	All	CDP Climate change C-AC6.6a/C-FB6.6a/C-PF6.6a		
Supply Chain Management	Environmental Impacts in the Supply Chain	N/A	SASB CG-AA-430a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Wood Supply Chain Management	N/A	SASB CG-BF-430a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Environmental & Social Impacts of Palm Oil Supply Chain	N/A	SASB CG-HP-430a	CG Consumer Goods	CG-HP Household & Personal Products
	Supply Chain Management	N/A	SASB EM-IS-430a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AG-430a	FB Food & Beverage	FB-AG Agricultural Products
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AB-430a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Management of Environmental & Social Impacts in the Supply Chain	N/A	SASB FB-FR-430a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Environmental & Social Impacts of Animal Supply Chain	N/A	SASB FB-MP-430a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-NB-430a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-PF-430a	FB Food & Beverage	FB-PF Processed Foods
	Supply Chain Management & Food Sourcing	N/A	SASB FB-RN-430a	FB Food & Beverage	FB-RN Restaurants
	Sourcing & Environmental Impacts of Feedstock Production	N/A	SASB RR-BI-430a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Supply Chain Management	N/A	SASB RR-PP-430a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Supply Chain Management	N/A	SASB RT-CP-430a	RT Resource Transformation	RT-CP Containers & Packaging
	Supply Chain Management	N/A	SASB TC-HW-430a	TC Technology & Communications	TC-HW Hardware
Waste & Hazardous Materials Management	Waste Management	N/A	SASB EM-CO-150a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Waste Management	N/A	SASB EM-CM-150a	EM Extractives & Minerals Processing	EM-CM Construction Materials

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Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Waste & Hazardous Materials Management	Waste Management	N/A	SASB EM-IS-150a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Waste & Hazardous Materials Management	N/A	SASB EM-MM-150a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Hazardous Materials Management	N/A	SASB EM-RM-150a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Chemicals Management	N/A	SASB EM-SV-150a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Food Waste Management	N/A	SASB FB-FR-150a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Food & Packaging Waste Management	N/A	SASB FB-RN-150a	FB Food & Beverage	FB-RN Restaurants
	Waste Management	N/A	SASB HC-DY-150a	HC Health Care	HC-DY Health Care Delivery
	Coal Ash Management	N/A	SASB IF-EU-150a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Management of Leachate & Hazardous Waste	N/A	SASB IF-WM-150a	IF Infrastructure	IF-WM Waste Management
	Hazardous Waste Management	N/A	SASB RR-ST-150a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Hazardous Waste Management	N/A	SASB RT-AE-150a	RT Resource Transformation	RT-AE Aerospace & Defense
	Hazardous Waste Management	N/A	SASB RT-CH-150a	RT Resource Transformation	RT-CH Chemicals
	Waste Management	N/A	SASB RT-CP-150a	RT Resource Transformation	RT-CP Containers & Packaging
	Hazardous Waste Management	N/A	SASB RT-EE-150a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Waste Management	N/A	SASB TC-ES-150a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Waste Management	N/A	SASB TC-SC-150a	TC Technology & Communications	TC-SC Semiconductors
	Waste Management	N/A	SASB TR-AP-150a	TR Transportation	TR-AP Auto Parts

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water & Wastewater Management	Water Management	N/A	SASB CG-HP-140a	CG Consumer Goods	CG-HP Household & Personal Products
	Water Management	N/A	SASB EM-CO-140a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Water Management	N/A	SASB EM-CM-140a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Water Management	N/A	SASB EM-IS-140a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Water Management	N/A	SASB EM-MM-140a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Water Management	N/A	SASB EM-EP-140a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Water Management	N/A	SASB EM-RM-140a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Water Management Services	N/A	SASB EM-SV-140a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Water Management	N/A	SASB FB-AG-140a	FB Food & Beverage	FB-AG Agricultural Products
	Water Management	N/A	SASB FB-AB-140a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Water Management	N/A	SASB FB-MP-140a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Water Management	N/A	SASB FB-NB-140a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Water Management	N/A	SASB FB-PF-140a	FB Food & Beverage	FB-PF Processed Foods
	Water Management	N/A	SASB FB-RN-140a	FB Food & Beverage	FB-RN Restaurants
	Water Management	N/A	SASB IF-EU-140a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Water Management	N/A	SASB IF-RE-140a	IF Infrastructure	IF-RE Real Estate
	Distribution Network Efficiency	N/A	SASB IF-WU-140a	IF Infrastructure	IF-WU Water Utilities & Services
	Effluent Quality Management	N/A	SASB IF-WU-140b	IF Infrastructure	IF-WU Water Utilities & Services
	Water Management in Manufacturing	N/A	SASB RR-BI-140a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water & Wastewater Management	Water Management	N/A	SASB RR-PP-140a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Water Management in Manufacturing	N/A	SASB RR-ST-140a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Water Management	N/A	SASB RT-CH-140a	RT Resource Transformation	RT-CH Chemicals
	Water Management	N/A	SASB RT-CP-140a	RT Resource Transformation	RT-CP Containers & Packaging
	Water Management	N/A	SASB SV-HL-140a	SV Services	SV-HL Hotels & Lodging
	Water Management	N/A	SASB TC-ES-140a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Water Management	N/A	SASB TC-SC-140a	TC Technology & Communications	TC-SC Semiconductors

Possible Gaps

- Development of environmentally friendly technologies in product design and production
- Circular business model
- Investment in sustainability improvement programs and technologies in producer countries

IAEG-SDG indicators

Indicators	Units
9.4.1 CO_2 emission per unit of value added	CO_2 equivalent

Target 9.5

Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Rio Declaration, HR Council A/HRC/20/26, ILO C142, ILO R195
Publications and other resources on Business and the SDGs	12, 57

Disclosures 9.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Economic Performance	a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	N/A	GRI 201-1		
Economic value	High-tech and medium high-tech output	$ currency	Global Innovation Index (adapted)		
	Cultural and creative services exports	$ currency	Global Innovation Index (adapted)		
	Printing and publishing output	$ currency	Global Innovation Index (adapted)		
	Creative goods exports	$ currency	Global Innovation Index (adapted)		
	High-tech exports	$ currency	Global Innovation Index (adapted)		
	ICT services exports	$ currency	Global Innovation Index (adapted)		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Economic value	a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance	$ currency	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standard 201-1)		
Employee Engagement, Diversity & Inclusion	Employee Recruitment, Inclusion & Performance	N/A	SASB CG-EC-330a	CG Consumer Goods	CG-EC E-Commerce
	Employee Recruitment, Development & Retention	N/A	SASB HC-BP-330a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Employee Recruitment, Development & Retention	N/A	SASB HC-DY-330a	HC Health Care	HC-DY Health Care Delivery
	Employee Diversity & Inclusion	N/A	SASB TC-HW-330a	TC Technology & Communications	TC-HW Hardware
	Employee Recruitment, Inclusion & Performance	N/A	SASB TC-IM-330a	TC Technology & Communications	TC-IM Internet Media & Services
	Recruiting & Managing a Global & Skilled Workforce	N/A	SASB TC-SC-330a	TC Technology & Communications	TC-SC Semiconductors
	Recruiting & Managing a Global, Diverse & Skilled Workforce	N/A	SASB TC-SI-330a	TC Technology & Communications	TC-SI Software & IT Services
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
Expenditure and investment	Total computer software spending	$ currency	Global Innovation Index (adapted)		
	Expenditure on education	$ currency	Global Innovation Index (adapted)		
	Expenditure on research and development as a proportion of turnover	%	UNCTAD core SDGs reporting indicators C.2		
	Research and development expenditure	$ currency	World Bank WDI (adapted)		
	Environmental protection expenditure including costs of waste disposal, emissions treatment, and remediation and costs of prevention and environmental management	$ currency	Yale University Environmental Performance Index (adapted)		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Intellectual property	Intellectual property payments	$ currency	Global Innovation Index (adapted)		
	Patent applications by origin	Number of application	Global Innovation Index (adapted)		
	PCT (Patent Cooperation Treaty) international applications by origin	Number of application	Global Innovation Index (adapted)		
	Utility model applications by origin	Number of application	Global Innovation Index (adapted)		
	Scientific and technical publications	Number of publication	Global Innovation Index (adapted)		
	Citable documents H index	Number of documents	Global Innovation Index (adapted)		
	Intellectual property receipts	$ currency	Global Innovation Index (adapted)		
	Industrial designs by origin	Number of design	Global Innovation Index (adapted)		
	Patent Applications	per 1000	UNSDSN indicators (adapted)		
	Charges for the use of intellectual property, payments and receipts	$ currency	World Bank WDI (adapted)		
	Patent applications, nonresidents and residents	Number	World Bank WDI (adapted)		
	Trademark application class count by origin	Number of application	Global Innovation Index (adapted)		
Low-carbon investments	Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?	Column "R&D Investment figure"	CDP Climate change C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6		
	Provide details of your organization's investments in low-carbon R&D for cement production activities over the last three years.	Column "R&D Investment figure"	CDP Climate change C-CE9.6a		
	Provide details of your organization's investments in low-carbon R&D for capital goods products and services over the last three years.	Column "R&D Investment figure"	CDP Climate change C-CG9.6a		
	Provide details of your organization's investments in low-carbon R&D for chemical production activities over the last three years.	Column "R&D Investment figure"	CDP Climate change C-CH9.6a		
	Provide details of your organization's investments in low-carbon R&D for real estate and construction activities over the last three years.	Column "R&D Investment figure"	CDP Climate change C-CN9.6a/C-RE9.6a		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Low-carbon investments	Provide details of your organization's investments in low-carbon R&D for your sector activities over the last three years.	Column "R&D Investment figure"	CDP Climate change C-CO9.6a/C-EU9.6a/C-OG9.6a		
	Provide details of your organization's investments in low-carbon R&D for metals and mining production activities over the last three years.	Column "R&D Investment figure"	CDP Climate change C-MM9.6a		
	Provide details of your organization's investments in low-carbon R&D for steel production activities over the last three years.	Column "R&D Investment figure"	CDP Climate change C-ST9.6a		
	Provide details of your organization's investments in low-carbon R&D for transport-related activities over the last three years.	Column "R&D Investment figure"	CDP Climate change C-TO9.6a/C-TS9.6a		
Research and development	Total amount of spending on R&D as a percentage of total sales	Ratio	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation		
	Research talent in business enterprise	N/A	Global Innovation Index (adapted)		
	Researchers	Number of researchers	Global Innovation Index (adapted)		
	Employment in knowledge-intensive services	Number or %	Global Innovation Index (adapted)		
	Firms offering formal training	yes/no	Global Innovation Index (adapted)		
	Gross expenditure on R&D (GERD) performed by business enterprise	$ currency	Global Innovation Index (adapted)		
	Gross expenditure on R&D (GERD) financed by business enterprise	$ currency	Global Innovation Index (adapted)		
	Females employed with advanced degrees	Number of females	Global Innovation Index (adapted)		
	University/industry research collaboration	Number of deals	Global Innovation Index (adapted)		
	Patent families filed in at least two offices	$ currency	Global Innovation Index (adapted)		
	ICTs and business model creation	N/A	Global Innovation Index (adapted)		
	ICTs and organizational model creation	N/A	Global Innovation Index (adapted)		
	Researchers in R&D	Number of researchers	World Bank WDI (adapted)		
	Scientific and technical journal articles	Number of publication	World Bank WDI (adapted)		
	Technicians in R&D	Number of technicians	World Bank WDI (adapted)		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Research and development	Technical cooperation grants	$ currency	World Bank WDI (adapted)		

Possible Gaps

- Investment in improvement programs and technologies in producer countries
- Aligning R&D priorities with the interests and sustainable development priorities of a wider community

IAEG-SDG indicators

Indicators	Units
9.5.1 Research and development expenditure as a proportion of GDP	% of GDP
9.5.2 Researchers (in full-time equivalent) per million inhabitants	Number of researchers per million inhabitants

Target 9.A

Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries, least developed countries, landlocked developing countries and small island developing States 18.

Disclosures 9.A

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Physical Impacts of Climate Change	Environmental Risk Exposure	N/A	SASB FN-IN-450a	FN Financials	FN-IN Insurance
	Climate Change Adaptation	N/A	SASB IF-HB-420a	IF Infrastructure	IF-HB Home Builders
	Climate Change Adaptation	N/A	SASB IF-RE-450a	IF Infrastructure	IF-RE Real Estate
Product Design & Lifecycle Management	Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	N/A	SASB FN-AC-410a	FN Financials	FN-AC Asset Management & Custody Activities
	Incorporation of Environmental, Social, and Governance Factors in Credit Analysis	N/A	SASB FN-CB-410a	FN Financials	FN-CB Commercial Banks
	Incorporation of Environmental, Social, and Governance Factors in Investment Management	N/A	SASB FN-IN-410a	FN Financials	FN-IN Insurance
	Policies Designed to Incentivize Responsible Behavior	N/A	SASB FN-IN-410b	FN Financials	FN-IN Insurance
	Incorporation of Environmental, Social, and Governance Factors in Investment Banking & Brokerage Activities	N/A	SASB FN-IB-410a	FN Financials	FN-IB Investment Banking & Brokerage
	Climate Impacts of Business Mix	N/A	SASB IF-EN-410b	IF Infrastructure	IF-EN Engineering & Construction Services
	Lifecycle Impacts of Buildings & Infrastructure	N/A	SASB IF-EN-410a	IF Infrastructure	IF-EN Engineering & Construction Services
	Community Impacts of New Developments	N/A	SASB IF-HB-410b	IF Infrastructure	IF-HB Home Builders
	Design for Resource Efficiency	N/A	SASB IF-HB-410a	IF Infrastructure	IF-HB Home Builders
	Management of Tenant Sustainability Impacts	N/A	SASB IF-RE-410a	IF Infrastructure	IF-RE Real Estate
	Sustainability Services	N/A	SASB IF-RS-410a	IF Infrastructure	IF-RS Real Estate Services

Target 9.C

Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020.

Disclosures 9.C

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Affordable internet	Cost of a medium basket of mobile broadband in % of average monthly income	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Telecommunications Services	
Ensure broadband coverage for all	Number of users of internet	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Telecommunications Services	

GOAL 10. REDUCED INEQUALITIES

10 REDUCED INEQUALITIES
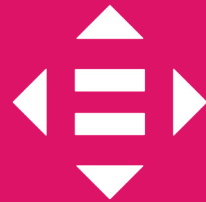
SUSTAINABLE DEVELOPMENT GOAL 10:

REDUCE INEQUALITY WITHIN AND AMONG COUNTRIES

Target 10.1

By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, ICERD, CEDAW, CRPD, ICRMW, UNDRIP, ILO C100, ILO C111, ILO C131, ILO C156
Publications and other resources on Business and the SDGs	14, 45, 49, 57, 78

Disclosures 10.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Labor Practices	Labor Practices	N/A	SASB CG-MR-310a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Labor Practices	N/A	SASB FB-FR-310a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Labor Practices	N/A	SASB FB-RN-310a	FB Food & Beverage	FB-RN Restaurants
	Labor Practices	N/A	SASB SV-HL-310a	SV Services	SV-HL Hotels & Lodging
	Labor Conditions	N/A	SASB TC-ES-320a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Labor Practices	N/A	SASB TC-ES-310a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Labor Practices	N/A	SASB TR-CL-310a	TR Transportation	TR-CL Cruise Lines
Supply Chain Management	Labor Conditions in the Supply Chain	N/A	SASB CG-AA-430b	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Environmental & Social Impacts of Palm Oil Supply Chain	N/A	SASB CG-HP-430a	CG Consumer Goods	CG-HP Household & Personal Products
	Labor Conditions in the Supply Chain	N/A	SASB CG-TS-430a	CG Consumer Goods	CG-TS Toys & Sporting Goods
	Supply Chain Management	N/A	SASB EM-IS-430a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AG-430a	FB Food & Beverage	FB-AG Agricultural Products
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AB-430a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Management of Environmental & Social Impacts in the Supply Chain	N/A	SASB FB-FR-430a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Environmental & Social Impacts of Animal Supply Chain	N/A	SASB FB-MP-430a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-NB-430a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-PF-430a	FB Food & Beverage	FB-PF Processed Foods
	Supply Chain Management & Food Sourcing	N/A	SASB FB-RN-430a	FB Food & Beverage	FB-RN Restaurants
	Supply Chain Management	N/A	SASB TC-HW-430a	TC Technology & Communications	TC-HW Hardware

Target 10.2

By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICCPR, ICESCR, ICERD, CRC, CEDAW, CRPD, ICRMW, UNDRIP, ILO C118, ILO C157
Publications and other resources on Business and the SDGs	5, 43, 57, 78

Disclosures 10.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Financial Inclusion & Capacity Building	N/A	SASB FN-CB-240a	FN Financials	FN-CB Commercial Banks
	Discriminatory Lending	N/A	SASB FN-MF-270b	FN Financials	FN-MF Mortgage Finance
	Quality of Education & Gainful Employment	N/A	SASB SV-ED-260a	SV Services	SV-ED Education
Compensation and Benefits	The company measures, publishes and addresses its gender pay gap.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company provides paid primary carer leave to its employees.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company provides paid secondary carer leave to its employees.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company provides childcare and/or other family support to its employees.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company provides flexible working options to its employees.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company requires its suppliers to offer their workers formal contracts.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company requires its suppliers to pay their workers a living wage and monitors supplier adherence.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company requires its suppliers to provide primary and secondary carer leave, and childcare and/or other family support.	N/A	WBA - Gender Benchmark Methodology Report 2021		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Employee Engagement, Diversity & Inclusion	Employee Recruitment, Inclusion & Performance	N/A	SASB CG-EC-330a	CG Consumer Goods	CG-EC E-Commerce
	Workforce Diversity & Inclusion	N/A	SASB CG-MR-330a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Employee Diversity & Inclusion	N/A	SASB FN-AC-330a	FN Financials	FN-AC Asset Management & Custody Activities
	Employee Diversity & Inclusion	N/A	SASB FN-IB-330a	FN Financials	FN-IB Investment Banking & Brokerage
	Employee Recruitment, Development & Retention	N/A	SASB HC-BP-330a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Employee Recruitment, Development & Retention	N/A	SASB HC-DY-330a	HC Health Care	HC-DY Health Care Delivery
	Workforce Diversity & Inclusion	N/A	SASB SV-AD-330a	SV Services	SV-AD Advertising & Marketing
	Workforce Diversity & Engagement	N/A	SASB SV-PS-330a	SV Services	SV-PS Professional & Commercial Services
	Employee Diversity & Inclusion	N/A	SASB TC-HW-330a	TC Technology & Communications	TC-HW Hardware
	Employee Recruitment, Inclusion & Performance	N/A	SASB TC-IM-330a	TC Technology & Communications	TC-IM Internet Media & Services
	Recruiting & Managing a Global & Skilled Workforce	N/A	SASB TC-SC-330a	TC Technology & Communications	TC-SC Semiconductors
	Recruiting & Managing a Global, Diverse & Skilled Workforce	N/A	SASB TC-SI-330a	TC Technology & Communications	TC-SI Software & IT Services
Governance and Strategy	The company has integrated gender equality and women's empowerment into its business strategy.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company has established senior leadership accountability for driving gender equality and women's empowerment	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company has a gender-responsive risk identification and assessment process as part of its human rights due diligence process.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company systematically collects, monitors and analyses sex-disaggregated data across its value chain.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company has a gender-responsive grievance mechanism.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company seeks feedback from its employees to inform its gender equality and women's empowerment efforts.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company engages with external stakeholders to inform its gender equality and women's empowerment efforts.	N/A	WBA - Gender Benchmark Methodology Report 2021		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Governance and Strategy	The company drives gender equality and women's empowerment within its supply chain.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company requires its suppliers to have a gender-responsive grievance mechanism.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company demonstrates a gender-responsive corrective action process in its supply chain.	N/A	WBA - Gender Benchmark Methodology Report 2021		
Health and Well-being	The company ensures the provision and coverage of gender- responsive health information and services for its employees.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company requires its suppliers to address the specific health, safety and hygiene needs of their women workers, and to provide their workers with a gender-responsive, safe and healthy work environment.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company requires its suppliers to ensure access to gender- responsive health information and services for their workers.	N/A	WBA - Gender Benchmark Methodology Report 2021		
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 10: Target 10.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Labor Practices	Labor Practices	N/A	SASB CG-MR-310a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Labor Relations	N/A	SASB EM-CO-310a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Labor Relations	N/A	SASB EM-MM-310a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Labor Practices	N/A	SASB FB-FR-310a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Labor Practices	N/A	SASB FB-RN-310a	FB Food & Beverage	FB-RN Restaurants
	Labor Practices	N/A	SASB IF-WM-310a	IF Infrastructure	IF-WM Waste Management
	Labor Practices	N/A	SASB SV-HL-310a	SV Services	SV-HL Hotels & Lodging
	Labor Conditions	N/A	SASB TC-ES-320a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Labor Practices	N/A	SASB TC-ES-310a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Labor Practices	N/A	SASB TR-AF-310a	TR Transportation	TR-AF Air Freight & Logistics
	Labor Practices	N/A	SASB TR-AL-310a	TR Transportation	TR-AL Airlines
	Labor Practices	N/A	SASB TR-AU-310a	TR Transportation	TR-AU Automobiles
	Labor Practices	N/A	SASB TR-CL-310a	TR Transportation	TR-CL Cruise Lines
Representation	The company has achieved gender equality in leadership.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company offers professional development programmes and equal promotion opportunities to its women employees.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company has achieved gender equality across key functions.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company measures and addresses employee turnover and absenteeism by sex.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company requires its suppliers to drive gender equality in leadership.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company requires its suppliers not to discriminate against pregnant and/or married women workers.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company requires its suppliers to create an enabling environment for workers to exercise their rights to freedom of association and collective bargaining.	N/A	WBA - Gender Benchmark Methodology Report 2021		

SDG 10: Target 10.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Representation	The company actively supports women-owned businesses.	N/A	WBA - Gender Benchmark Methodology Report 2021		
Supply Chain Management	Labor Conditions in the Supply Chain	N/A	SASB CG-AA-430b	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Environmental & Social Impacts of Palm Oil Supply Chain	N/A	SASB CG-HP-430a	CG Consumer Goods	CG-HP Household & Personal Products
	Labor Conditions in the Supply Chain	N/A	SASB CG-TS-430a	CG Consumer Goods	CG-TS Toys & Sporting Goods
	Supply Chain Management	N/A	SASB EM-IS-430a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AG-430a	FB Food & Beverage	FB-AG Agricultural Products
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AB-430a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Management of Environmental & Social Impacts in the Supply Chain	N/A	SASB FB-FR-430a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Environmental & Social Impacts of Animal Supply Chain	N/A	SASB FB-MP-430a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-NB-430a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-PF-430a	FB Food & Beverage	FB-PF Processed Foods
	Supply Chain Management & Food Sourcing	N/A	SASB FB-RN-430a	FB Food & Beverage	FB-RN Restaurants
	Supply Chain Management	N/A	SASB TC-HW-430a	TC Technology & Communications	TC-HW Hardware
Violence and Harassment	The company actively prevents violence and harassment in the workplace.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company effectively remediates claims of violence and harassment in the workplace.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company actively prevents violence and harassment in the supply chain.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company effectively remediates claims of violence and harassment in the supply chain.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company ensures it engages in non-discriminatory marketing practices that support gender equality and women's empowerment.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company supports initiatives that drive gender equality and women's empowerment in the community.	N/A	WBA - Gender Benchmark Methodology Report 2021		

Target 10.3

Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICCPR, UNGP, ICESCR, ICERD,CEDAW, CRPD, ICRMW, ILO C118
Publications and other resources on Business and the SDGs	8, 14, 45, 57, 78

Disclosures 10.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Financial Inclusion & Capacity Building	N/A	SASB FN-CB-240a	FN Financials	FN-CB Commercial Banks
	Discriminatory Lending	N/A	SASB FN-MF-270b	FN Financials	FN-MF Mortgage Finance
	Quality of Education & Gainful Employment	N/A	SASB SV-ED-260a	SV Services	SV-ED Education
Compensation and Benefits	The company measures, publishes and addresses its gender pay gap.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company provides paid primary carer leave to its employees.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company provides paid secondary carer leave to its employees.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company provides childcare and/or other family support to its employees.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company provides flexible working options to its employees.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company requires its suppliers to offer their workers formal contracts.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company requires its suppliers to pay their workers a living wage and monitors supplier adherence.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company requires its suppliers to provide primary and secondary carer leave, and childcare and/or other family support.	N/A	WBA - Gender Benchmark Methodology Report 2021		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Diversity and Equal Opportunity	Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.	N/A	GRI 405-2-a		
Employee Engagement, Diversity & Inclusion	Employee Recruitment, Inclusion & Performance	N/A	SASB CG-EC-330a	CG Consumer Goods	CG-EC E-Commerce
	Workforce Diversity & Inclusion	N/A	SASB CG-MR-330a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Employee Diversity & Inclusion	N/A	SASB FN-AC-330a	FN Financials	FN-AC Asset Management & Custody Activities
	Employee Diversity & Inclusion	N/A	SASB FN-IB-330a	FN Financials	FN-IB Investment Banking & Brokerage
	Employee Recruitment, Development & Retention	N/A	SASB HC-BP-330a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Employee Recruitment, Development & Retention	N/A	SASB HC-DY-330a	HC Health Care	HC-DY Health Care Delivery
	Workforce Diversity & Inclusion	N/A	SASB SV-AD-330a	SV Services	SV-AD Advertising & Marketing
	Workforce Diversity & Engagement	N/A	SASB SV-PS-330a	SV Services	SV-PS Professional & Commercial Services
	Employee Diversity & Inclusion	N/A	SASB TC-HW-330a	TC Technology & Communications	TC-HW Hardware
	Employee Recruitment, Inclusion & Performance	N/A	SASB TC-IM-330a	TC Technology & Communications	TC-IM Internet Media & Services
	Recruiting & Managing a Global & Skilled Workforce	N/A	SASB TC-SC-330a	TC Technology & Communications	TC-SC Semiconductors
	Recruiting & Managing a Global, Diverse & Skilled Workforce	N/A	SASB TC-SI-330a	TC Technology & Communications	TC-SI Software & IT Services
Equal opportunity	Does the Company system have policies/programs promoting equal opportunities (regardless of gender and other diversities) that explicitly extends to the entire value chain?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 20.10		
	Total number and rate of employee turnover during the reporting period, by age group, gender and region.	Number and %	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standard 401-1)		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Governance and Strategy	Total number of employees by employment contract (permanent and temporary), by gender.	N/A	GRI 102-8-a		
	Total number of employees by employment type (full-time and part-time), by gender.	N/A	GRI 102-8-c		
	Disclosure 2-7 Employees a. report the total number of employees, and a breakdown of this total by gender and by region;	N/A	GRI 2-7-a		
	Disclosure 2-7 Employees b. report the total number of: i. permanent employees, and a breakdown by gender and by region; ii. temporary employees, and a breakdown by gender and by region; iii. non-guaranteed hours employees, and a breakdown by gender and by region; iv. full-time employees, and a breakdown by gender and by region; v. part-time employees, and a breakdown by gender and by region;	N/A	GRI 2-7-b		
	The company has integrated gender equality and women's empowerment into its business strategy.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company has established senior leadership accountability for driving gender equality and women's empowerment	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company has a gender-responsive risk identification and assessment process as part of its human rights due diligence process.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company systematically collects, monitors and analyses sex-disaggregated data across its value chain.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company has a gender-responsive grievance mechanism.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company seeks feedback from its employees to inform its gender equality and women's empowerment efforts.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company engages with external stakeholders to inform its gender equality and women's empowerment efforts.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company drives gender equality and women's empowerment within its supply chain.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company requires its suppliers to have a gender-responsive grievance mechanism.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company demonstrates a gender-responsive corrective action process in its supply chain.	N/A	WBA - Gender Benchmark Methodology Report 2021		
Health and Well-being	The company ensures the provision and coverage of gender- responsive health information and services for its employees.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company requires its suppliers to address the specific health, safety and hygiene needs of their women workers, and to provide their workers with a gender-responsive, safe and healthy work environment.	N/A	WBA - Gender Benchmark Methodology Report 2021		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Health and Well-being	The company requires its suppliers to ensure access to gender- responsive health information and services for their workers.	N/A	WBA - Gender Benchmark Methodology Report 2021		
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/ mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Inclusive business	Presence in markets which give access to underserved / disadvantaged populations.	N/A	Kepler/Cheveux Inequality Footprint		
	Revenues and growth targets from inclusive business strategies	N/A	Kepler/Cheveux Inequality Footprint		
Labor	a. Total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.	N/A	GRI 401-1		
No discrimination	Does the Company system AND all major employers along the value chain have policies stating that hiring, placement, remuneration, advancement, training, discipline, retirement, and termination decisions are based on objective factors and are not connected to gender, age, nationality, ethnicity, sexuality, race, color, creed, caste, language, mental or physical disabilities, etc.? If yes, how are the policies promoted internally by the Company system and each major employer/ organization?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 5.6		
Representation	The company has achieved gender equality in leadership.	N/A	WBA - Gender Benchmark Methodology Report 2021		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Representation	The company offers professional development programmes and equal promotion opportunities to its women employees.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company has achieved gender equality across key functions.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company measures and addresses employee turnover and absenteeism by sex.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company requires its suppliers to drive gender equality in leadership.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company requires its suppliers not to discriminate against pregnant and/or married women workers.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company requires its suppliers to create an enabling environment for workers to exercise their rights to freedom of association and collective bargaining.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company actively supports women-owned businesses.	N/A	WBA - Gender Benchmark Methodology Report 2021		
Training and education	The average training and development expenditure per full time employee	current US$	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation		
	Average hours of training that the organization's employees have undertaken during the reporting period, by: i. Gender; ii. Employee category.	N/A	GRI 404-1-a		
	Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	N/A	GRI 404-3-a		
	Average hours of training that the organization's employees have undertaken during the reporting period, by: i. Gender; ii. Employee category.	Hours	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standard 404-1)		
Violence and Harassment	The company ensures it engages in non-discriminatory marketing practices that support gender equality and women's empowerment.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company supports initiatives that drive gender equality and women's empowerment in the community.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company actively prevents violence and harassment in the workplace.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company effectively remediates claims of violence and harassment in the workplace.	N/A	WBA - Gender Benchmark Methodology Report 2021		
	The company actively prevents violence and harassment in the supply chain.	N/A	WBA - Gender Benchmark Methodology Report 2021		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Violence and Harassment	The company effectively remediates claims of violence and harassment in the supply chain.	N/A	WBA - Gender Benchmark Methodology Report 2021		

Possible Gaps

- Average worker vs. CEO pay ratio
- Gender pay gap
- Percentage of women as CEOs
- Inclusion of the value chain

IAEG-SDG indicators

Indicators	Units
10.3.1 Proportion of population reporting having personally felt discriminated against or harassed in the previous 12 months on the basis of a ground of discrimination prohibited under international human rights law	% of population

Target 10.4

Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, ICERD, CEDAW, CRPD, ICRMW, UNDRIP, ILO C102
Publications and other resources on Business and the SDGs	2, 12, 14, 45, 51, 57, 63, 116

Disclosures 10.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Labor Practices	Labor Practices	N/A	SASB CG-MR-310a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Labor Conditions in the Supply Chain	N/A	SASB CG-TS-430a	CG Consumer Goods	CG-TS Toys & Sporting Goods
	Labor Relations	N/A	SASB EM-CO-310a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Labor Relations	N/A	SASB EM-MM-310a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Labor Practices	N/A	SASB FB-FR-310a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Labor Practices	N/A	SASB FB-RN-310a	FB Food & Beverage	FB-RN Restaurants
	Labor Practices	N/A	SASB IF-WM-310a	IF Infrastructure	IF-WM Waste Management
	Labor Practices	N/A	SASB SV-HL-310a	SV Services	SV-HL Hotels & Lodging
	Labor Conditions	N/A	SASB TC-ES-320a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Labor Practices	N/A	SASB TC-ES-310a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Labor Practices	Labor Practices	N/A	SASB TR-AF-310a	TR Transportation	TR-AF Air Freight & Logistics
	Labor Practices	N/A	SASB TR-AL-310a	TR Transportation	TR-AL Airlines
	Labor Practices	N/A	SASB TR-AU-310a	TR Transportation	TR-AU Automobiles
	Labor Practices	N/A	SASB TR-CL-310a	TR Transportation	TR-CL Cruise Lines
	a. A description of the approach to tax, including: i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available; ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review; iii. the approach to regulatory compliance; iv. how the approach to tax is linked to the business and sustainable development strategies of the organization.	N/A	GRI 207-1		
Tax	a. A description of the tax governance and control framework, including: i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy; ii. how the approach to tax is embedded within the organization; iii. the approach to tax risks, including how risks are identified, managed, and monitored; iv. how compliance with the tax governance and control framework is evaluated. b. A description of the mechanisms for reporting concerns about unethical or unlawful behavior and the organization's integrity in relation to tax. c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.	N/A	GRI 207-2		
	a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including: i. the approach to engagement with tax authorities; ii. the approach to public policy advocacy on tax; iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.	N/A	GRI 207-3		
	a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes. b. For each tax jurisdiction reported in Disclosure 207-4-a: i. Names of the resident entities; ii. Primary activities of the organization; iii. Number of employees, and the basis of calculation of this number; iv. Revenues from third-party sales; v. Revenues from intra-group transactions with other tax jurisdictions; vi. Profit/loss before tax; vii. Tangible assets other than cash and cash equivalents; viii. Corporate income tax paid on a cash basis; (...)	N/A	GRI 207-4		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
continued	ix. Corporate income tax accrued on profit/loss; x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax. c. The time period covered by the information reported in Disclosure 207-4	N/A	GRI 207-4		
Tax	The reporting organization shall report the following information: a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes. b. For each tax jurisdiction reported in Disclosure 207-4-a: i. Names of the resident entities; ii. Primary activities of the organization; iii. Number of employees, and the basis of calculation of this number; iv. Revenues from third-party sales; v. Revenues from intra-group transactions with other tax jurisdictions; vi. Profit/loss before tax; vii. Tangible assets other than cash and cash equivalents; viii. Corporate income tax paid on a cash basis; ix. Corporate income tax accrued on profit/loss; x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax. c. The time period covered by the information reported in Disclosure 207-4	N/A	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standards 207-4)		

Target 10.5

Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	The FATF Recommendations
Publications and other resources on Business and the SDGs	13, 14, 57, 63, 81

Disclosures 10.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Systemic Risk Management	Systemic Risk Management	N/A	SASB FN-AC-550a	FN Financials	FN-AC Asset Management & Custody Activities
	Systemic Risk Management	N/A	SASB FN-CB-550a	FN Financials	FN-CB Commercial Banks
	Systemic Risk Management	N/A	SASB FN-IN-550a	FN Financials	FN-IN Insurance
	Employee Incentives & Risk Taking	N/A	SASB FN-IB-550b	FN Financials	FN-IB Investment Banking & Brokerage
	Systemic Risk Management	N/A	SASB FN-IB-550a	FN Financials	FN-IB Investment Banking & Brokerage
	Managing Business Continuity & Technology Risks	N/A	SASB FN-EX-550a	FN Financials	FN-EX Security & Commodity Exchanges

Target 10.6

Ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any disclosures mapping for this target.

Target 10.7

Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICCPR, Refugees Convention, ICERD, ICRMW, CTOC, ILO C097, ILO C143
Publications and other resources on Business and the SDGs	29, 45, 57

Disclosures 10.7

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Employee Engagement, Diversity & Inclusion	Employee Recruitment, Inclusion & Performance	N/A	SASB CG-EC-330a	CG Consumer Goods	CG-EC E-Commerce
	Employee Diversity & Inclusion	N/A	SASB TC-HW-330a	TC Technology & Communications	TC-HW Hardware
	Employee Recruitment, Inclusion & Performance	N/A	SASB TC-IM-330a	TC Technology & Communications	TC-IM Internet Media & Services
	Recruiting & Managing a Global & Skilled Workforce	N/A	SASB TC-SC-330a	TC Technology & Communications	TC-SC Semiconductors
	Recruiting & Managing a Global, Diverse & Skilled Workforce	N/A	SASB TC-SI-330a	TC Technology & Communications	TC-SI Software & IT Services

SDG 10: Target 10.7

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		

Target 10.C

By 2030, reduce to less than 3 per cent the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5 per cent

Disclosures 10.C

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Financial Inclusion & Capacity Building	N/A	SASB FN-CB-240a	FN Financials	FN-CB Commercial Banks
Selling Practices & Product Labeling	Selling Practices	N/A	SASB FN-CF-270a	FN Financials	FN-CF Consumer Finance

GOAL 11. SUSTAINABLE AND COMMUNITIES

11 SUSTAINABLE CITIES
AND COMMUNITIES

SUSTAINABLE DEVELOPMENT GOAL 11:

MAKE CITIES AND HUMAN SETTLEMENTS INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE

Target 11.1

By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, New Urban Agenda, ILO R115
Publications and other resources on Business and the SDGs	5, 7, 30, 45, 63, 102, 117

Disclosures 11.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access & Affordability	Energy Affordability	N/A	SASB IF-EU-240a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Energy Affordability	N/A	SASB IF-GU-240a	IF Infrastructure	IF-GU Gas Utilities & Distributors
	Water Affordability & Access	N/A	SASB IF-WU-240a	IF Infrastructure	IF-WU Water Utilities & Services
Access to quality water and sanitation	Volume of potable water provided	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Water Utilities	
	Availability of drinking water supply (hours per day)	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Water Utilities	
	Number of new connections to water and wastewater services	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Water Utilities	
Affordable housing stock	Number of years for which housing is expected to remain affordable	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Residential	
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Inclusive business	Estimated number of individuals with improved access to housing as a result of the initiative.	# of individuals	BCtA indicators		
	Estimated number of affordable housing units constructed as a result of the initiative.	# of housing units	BCtA indicators		
	Estimated number of affordable housing units improved or refurbished as a result of the initiative.	# of housing units	BCtA indicators		
Infrastructure investment	Investment in water and sanitation with private participation	current US$	World Bank WDI (adapted)		
	Investment in energy with private participation	current US$	World Bank WDI (adapted)		
	Investment in telecoms with private participation	current US$	World Bank WDI (adapted)		
Oil and Gas	List the locations of operations that caused or contributed to involuntary resettlement or where such resettlement is ongoing. For each location, describe how peoples' livelihoods and human rights were affected and restored.	N/A	GRI 11: Oil and Gas Sector 2021	Oil & Gas 11.16.2	
Selling Practices & Product Labeling	Discriminatory Lending	N/A	SASB FN-MF-270b	FN Financials	FN-MF Mortgage Finance
	Lending Practices	N/A	SASB FN-MF-270a	FN Financials	FN-MF Mortgage Finance

Possible Gaps

- Decent accommodation and basic services in workplace
- Impact of business activities on the adjacent community
- Lifecycle impact assessment of building

IAEG-SDG indicators

Indicators	Units
11.1.1 Proportion of urban population living in slums, informal settlements or inadequate housing	% of urban population

Target 11.2

By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	New Urban Agenda, 1958 Agreement, 1997 Agreement, 1998 GTRs
Publications and other resources on Business and the SDGs	5, 7, 18, 32, 116

Disclosures 11.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access to quality energy/ water and sanitation	Number of end users with new services such as charging point and smart meters	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	All Utilities	
GHG Emissions	Greenhouse Gas Emissions	N/A	SASB TR-AF-110a	TR Transportation	TR-AF Air Freight & Logistics
	Greenhouse Gas Emissions	N/A	SASB TR-AL-110a	TR Transportation	TR-AL Airlines
	Greenhouse Gas Emissions	N/A	SASB TR-CL-110a	TR Transportation	TR-CL Cruise Lines
	Greenhouse Gas Emissions	N/A	SASB TR-MT-110a	TR Transportation	TR-MT Marine Transportation
	Greenhouse Gas Emissions	N/A	SASB TR-RA-110a	TR Transportation	TR-RA Rail Transportation
	Greenhouse Gas Emissions	N/A	SASB TR-RO-110a	TR Transportation	TR-RO Road Transportation
Inclusive mobility	Number of cars used in car sharing services	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Automobile	
Indirect Economic Impacts	a. Extent of development of significant infrastructure investments and services supported. b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements.	N/A	GRI 203-1		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Infrastructure investment	Investment in transport with private participation	current US$	World Bank WDI (adapted)		
Product Design & Lifecycle Management	Fuel Economy & Emissions in Use-phase	N/A	SASB RT-AE-410a	RT Resource Transformation	RT-AE Aerospace & Defense
	Fuel Economy & Emissions in Use-phase	N/A	SASB RT-IG-410a	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Design for Fuel Efficiency	N/A	SASB TR-AP-410a	TR Transportation	TR-AP Auto Parts
	Fuel Economy & Use-phase Emissions	N/A	SASB TR-AU-410a	TR Transportation	TR-AU Automobiles
	Fleet Fuel Economy & Utilization	N/A	SASB TR-CR-410a	TR Transportation	TR-CR Car Rental & Leasing
Supply Chain Management	Supply Chain Management	N/A	SASB TR-AF-430a	TR Transportation	TR-AF Air Freight & Logistics
Transport	Public Transport Use for Work Commute	%	UNSDSN indicators (adapted)		
	Walking or Bicycling for Work Commute	%	UNSDSN indicators (adapted)		
	Commuting Time	minutes	UNSDSN indicators (adapted)		
	10.3 What are the total number of journeys made in your city each year by each mode below?	Column 1 - Mode: "Rail/Metro/Tram"; "Buses (including BRT)"	CDP C40 Cities 2020 Questionnaire 10,3		
	10.1 What is the mode share of each transport mode in your city for passenger transport?	Column 1 - Mode & Column 2 - Mode share	CDP Cities 2020 Questionnaire 10,1		
Urban Planning	11.1 Report the total population living within 500m of a mass transit station, with mass transit defined as any Bus Rapid Transit (BRT), light rail, other rail-based transit modes or frequent bus services (average of five times an hour from 7 a.m. to 9 p.m. on a weekday).	Column 1 - Population	CDP C40 Cities 2020 Questionnaire 11,1		

Possible Gaps

- Providing safe and sustainable means of transportation
- Market opportunities in transportation and urban infrastructure
- Respect the culture, values and local languages

IAEG-SDG indicators

Indicators	Units
11.2.1 Proportion of population that has convenient access to public transport, by sex, age and persons with disabilities	% of population

Target 11.3

By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	ICESCR, New Urban Agenda, Aichi Biodiversity Targets
Publications and other resources on Business and the SDGs	7, 13, 72

Disclosures 11.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Adaptation Planning Process	3.5 Please explain how your city has addressed vulnerable groups through transformative action.	Open text	CDP Cities 2020 Questionnaire 3,5		
	3.6 Please explain the level of inclusion of the planning process	Open text	CDP Cities 2020 Questionnaire 3,6		
Business Model Resilience	End-Use Efficiency & Demand	N/A	SASB IF-EU-420a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	End-Use Efficiency	N/A	SASB IF-GU-420a	IF Infrastructure	IF-GU Gas Utilities & Distributors
	Climate Change Adaptation	N/A	SASB IF-HB-420a	IF Infrastructure	IF-HB Home Builders
	Recycling & Resource Recovery	N/A	SASB IF-WM-420a	IF Infrastructure	IF-WM Waste Management
	End-Use Efficiency	N/A	SASB IF-WU-420a	IF Infrastructure	IF-WU Water Utilities & Services
	Management of Energy Infrastructure Integration & Related Regulations	N/A	SASB RR-ST-410a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
Collaboration	6.2 Does your city collaborate in partnership with businesses in your city on sustainability projects?	Response option: "Yes"	CDP Cities 2020 Questionnaire 6,2		
	6.2a Please provide some key examples of how your city collaborates with business in the table below.	Full table applies - ALL	CDP Cities 2020 Questionnaire 6.2a		
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E10, What percent of the company's revenue came from environmentally friendly products / services during this reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	E12, Please provide details regarding the company's water withdrawal and consumption (own operations) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E13, Please provide details about the company's water intensity of products in regions with high or extremely high water stress,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E6, What were the company's gross global greenhouse gas emissions for the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	E6,1, Which Scope 3 categories are included in the organization's scope 3 emissions calculation? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E9, Please report the company's renewable energy consumption as a percentage of total energy consumption in the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
Physical Impacts of Climate Change	Climate Change Adaptation	N/A	SASB IF-RE-450a	IF Infrastructure	IF-RE Real Estate
	Network Resiliency & Impacts of Climate Change	N/A	SASB IF-WU-450a	IF Infrastructure	IF-WU Water Utilities & Services
Product Design & Lifecycle Management	Climate Impacts of Business Mix	N/A	SASB IF-EN-410b	IF Infrastructure	IF-EN Engineering & Construction Services
	Lifecycle Impacts of Buildings & Infrastructure	N/A	SASB IF-EN-410a	IF Infrastructure	IF-EN Engineering & Construction Services
	Community Impacts of New Developments	N/A	SASB IF-HB-410b	IF Infrastructure	IF-HB Home Builders
	Design for Resource Efficiency	N/A	SASB IF-HB-410a	IF Infrastructure	IF-HB Home Builders
	Management of Tenant Sustainability Impacts	N/A	SASB IF-RE-410a	IF Infrastructure	IF-RE Real Estate
	Sustainability Services	N/A	SASB IF-RS-410a	IF Infrastructure	IF-RS Real Estate Services

Target 11.4

Strengthen efforts to protect and safeguard the world's cultural and natural heritage

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	ICESCR, World Heritage Convention, Rio Declaration
Publications and other resources on Business and the SDGs	5, 7, 72

Disclosures 11.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CO-160a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Biodiversity Impacts	N/A	SASB EM-CM-160a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Biodiversity Impacts	N/A	SASB EM-MM-160a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Biodiversity Impacts	N/A	SASB EM-EP-160a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Ecological Impacts	N/A	SASB EM-MD-160a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Ecological Impact Management	N/A	SASB EM-SV-160a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental Impacts of Project Development	N/A	SASB IF-EN-160a	IF Infrastructure	IF-EN Engineering & Construction Services
	Land Use & Ecological Impacts	N/A	SASB IF-HB-160a	IF Infrastructure	IF-HB Home Builders
	Ecosystem Services & Impacts	N/A	SASB RR-FM-160a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
	Ecological Impacts of Project Development	N/A	SASB RR-ST-160a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Ecological Impacts of Project Development	N/A	SASB RR-WT-410a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines
	Ecological Impacts	N/A	SASB TR-MT-160a	TR Transportation	TR-MT Marine Transportation
Human Rights & Community Relations	Community Relations	N/A	SASB EM-CO-210b	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Rights of Indigenous Peoples	N/A	SASB EM-CO-210a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Community Relations	N/A	SASB EM-MM-210b	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Security, Human Rights & Rights of Indigenous Peoples	N/A	SASB EM-MM-210a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Community Relations	N/A	SASB EM-EP-210b	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Security, Human Rights & Rights of Indigenous Peoples	N/A	SASB EM-EP-210a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Rights of Indigenous Peoples	N/A	SASB RR-FM-210a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
Oil and Gas	List the locations of operations where indigenous peoples are present or affected by activities of the organization.	N/A	GRI 11: Oil and Gas Sector 2021 11.17.3	Oil & Gas	

Target 11.5

By 2030, significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Sendai Framework, New Urban Agenda, UNFCCC, Paris Agreement
Publications and other resources on Business and the SDGs	30, 106, 110, 117

Disclosures 11.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Business Model Resilience	Climate Change Adaptation	N/A	SASB IF-HB-420a	IF Infrastructure	IF-HB Home Builders
Climate Hazards	2.3a Please report on how climate change impacts health outcomes and health services in your city.	Column 4 - Identify the climate-related health issues faced by your city: "Direct physical injuries and deaths due to extreme weather events"	CDP Cities 2020 Questionnaire 2.3a		
	2.1b Based on the climate hazards identified as "high risk" in your city, have you identified climate exposure scenarios?	Response option: "Yes"	CDP Cities 2020 Questionnaire 2.1b		
	2.1a Have you identified the most vulnerable geographic areas in your city?	Response option: "Yes"	CDP Cities 2020 Questionnaire 2.1a		
	2.1c Have you compiled information related to climate risk, vulnerabilities, and adaptive capacities into a baseline synthesis report?	Response option: "Yes" & free text	CDP Cities 2020 Questionnaire 2.1c		
	2.3 Is your city facing risks to public health or health systems associated with climate change?	Response option: "Yes"	CDP Cities 2020 Questionnaire 2,3		
Critical Incident Risk Management	Critical Incident Risk Management	N/A	SASB EM-EP-540a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Operational Safety, Emergency Preparedness & Response	N/A	SASB EM-MD-540a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Critical Incident Risk Management	Critical Incident Risk Management	N/A	SASB EM-RM-540a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Critical Incident Risk Management	N/A	SASB EM-SV-540a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Nuclear Safety & Emergency Management	N/A	SASB IF-EU-540a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Integrity of Gas Delivery Infrastructure	N/A	SASB IF-GU-540a	IF Infrastructure	IF-GU Gas Utilities & Distributors
	Operational Safety, Emergency Preparedness & Response	N/A	SASB RR-BI-540a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Operational Safety, Emergency Preparedness & Response	N/A	SASB RT-CH-540a	RT Resource Transformation	RT-CH Chemicals
	Accident & Safety Management	N/A	SASB TR-AF-540a	TR Transportation	TR-AF Air Freight & Logistics
	Accident & Safety Management	N/A	SASB TR-AL-540a	TR Transportation	TR-AL Airlines
	Accident Management	N/A	SASB TR-CL-540a	TR Transportation	TR-CL Cruise Lines
	Accident & Safety Management	N/A	SASB TR-MT-540a	TR Transportation	TR-MT Marine Transportation
	Accident & Safety Management	N/A	SASB TR-RA-540a	TR Transportation	TR-RA Rail Transportation
	Accident & Safety Management	N/A	SASB TR-RO-540a	TR Transportation	TR-RO Road Transportation
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E12, Please provide details regarding the company's water withdrawal and consumption (own operations) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E13, Please provide details about the company's water intensity of products in regions with high or extremely high water stress,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 11: Target 11.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Oil and Gas	Report the total number of Tier 1 and Tier 2 process safety events, and a breakdown of this total by business activity (e.g., exploration, development, production, closure and rehabilitation, refining, processing, transportation, storage).	N/A	GRI 11: Oil and Gas Sector 2021 11.8.3	Oil & Gas	
Physical Impacts of Climate Change	Environmental Risk Exposure	N/A	SASB FN-IN-450a	FN Financials	FN-IN Insurance
	Environmental Risk to Mortgaged Properties	N/A	SASB FN-MF-450a	FN Financials	FN-MF Mortgage Finance
	Climate Change Impacts on Human Health & Infrastructure	N/A	SASB HC-DY-450a	HC Health Care	HC-DY Health Care Delivery
	Climate Change Impacts on Human Health	N/A	SASB HC-MC-450a	HC Health Care	HC-MC Managed Care
	Climate Change Adaptation	N/A	SASB IF-RE-450a	IF Infrastructure	IF-RE Real Estate
	Network Resiliency & Impacts of Climate Change	N/A	SASB IF-WU-450a	IF Infrastructure	IF-WU Water Utilities & Services
	Climate Change Adaptation	N/A	SASB RR-FM-450a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
	Climate Change Adaptation	N/A	SASB SV-HL-450a	SV Services	SV-HL Hotels & Lodging

Target 11.6

By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management

Disclosures 11.6

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Air Quality	Air Quality	N/A	SASB IF-WM-120a	IF Infrastructure	IF-WM Waste Management
Business Model Resilience	Recycling & Resource Recovery	N/A	SASB IF-WM-420a	IF Infrastructure	IF-WM Waste Management
Transport	10.14 Please provide city-wide average air pollution metrics from the monitoring sites within your city for the most recent three years.	Column 1 - Pollutant ("PM2.5" or "PM10") & Averaging time (1 year annual mean) & most recent year available	CDP Cities 2020 Questionnaire 10,14		
	10.13 How many instances of exceeding your city's Air Quality Index standards for the Air Quality Index (AQI) has your city experienced?	Column 1 - Number of days exceeding your city's Air Quality Index standards	CDP Cities 2020 Questionnaire 10,13		
	10.15 Please indicate if your city currently has any programs or projects to improve air quality.	Open text	CDP Cities 2020 Questionnaire 10,15		
Waste	a. For the organization's significant actual and potential waste-related impacts, a description of: i. the inputs, activities, and outputs that lead or could lead to these impacts; ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain.	N/A	GRI 306-1		
	Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.	N/A	GRI 306-2-a		
	If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations.	N/A	GRI 306-2-b		
	The processes used to collect and monitor waste-related data.	N/A	GRI 306-2-c		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Waste	Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.	N/A	GRI 306-3-a		
	Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.	N/A	GRI 306-4-a		
	Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations.	N/A	GRI 306-4-b		
	Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations.	N/A	GRI 306-4-c		
	A breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal: i. onsite; ii. offsite.	N/A	GRI 306-4-d		
	Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.	N/A	GRI 306-5-a		
	Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.	N/A	GRI 306-5-b		
	Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.	N/A	GRI 306-5-c		
	For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal: i. onsite; ii. offsite.	N/A	GRI 306-5-d		
	13.2 What percentage of the solid waste generated in your city is diverted away from landfill or incineration?	Response option: "Numeric field"	CDP C40 Cities 2020 Questionnaire 13,2		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Waste	13.4 What is the amount of solid waste being treated (tonnes/year) through the methods listed.	Column 1 - Waste treatment: "incineration or other form of thermal treatment"; "Open burning"; "Sanitary landfill"; Non-sanitary landfill"	CDP C40 Cities 2020 Questionnaire 13,4		
	13.1 How much of the solid waste generated in your city is disposed to landfill or incineration (tonnes/year)?	Response option: "Numeric field"	CDP C40 Cities 2020 Questionnaire 13,1		
	13.5 Please provide a waste composition analysis.	Requires consulting attachment	CDP C40 Cities 2020 Questionnaire 13,5		
	13.0 What is the annual solid waste generation in your city?	Column 1 - Amount of solid waste generated	CDP Cities 2020 Questionnaire 13		
Waste & Hazardous Materials Management	Management of Leachate & Hazardous Waste	N/A	SASB IF-WM-150a	IF Infrastructure	IF-WM Waste Management

Target 11.7

By 2030, provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities

Disclosures 11.7

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Infrastructure investment	Managing air quality, lighting, green buildings, attempts to promote health through the built environment other than OHS	Example metrics: Availability of support for physical activity (e.g., on-site fitness center, walking trails) Indoor air quality results	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
Urban Planning	11.0 What is the size of your city's park space in square km?	Response option: "Numeric field"	CDP C40 Cities 2020 Questionnaire 11		

Target 11.A

Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning.

Disclosures 11.A

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Design & Lifecycle Management	Climate Impacts of Business Mix	N/A	SASB IF-EN-410b	IF Infrastructure	IF-EN Engineering & Construction Services
	Lifecycle Impacts of Buildings & Infrastructure	N/A	SASB IF-EN-410a	IF Infrastructure	IF-EN Engineering & Construction Services
	Community Impacts of New Developments	N/A	SASB IF-HB-410b	IF Infrastructure	IF-HB Home Builders
	Design for Resource Efficiency	N/A	SASB IF-HB-410a	IF Infrastructure	IF-HB Home Builders
	Management of Tenant Sustainability Impacts	N/A	SASB IF-RE-410a	IF Infrastructure	IF-RE Real Estate
	Sustainability Services	N/A	SASB IF-RS-410a	IF Infrastructure	IF-RS Real Estate Services

Target 11.B

By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015-2030, holistic disaster risk management at all levels.

Disclosures 11.B

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Access to quality energy	Investment in developing countries to increase RES deploy and grid quality	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	All Utilities	
Access to quality energy/ water and sanitation	Beneficiaries in terms of access to affordable, reliable, sustainable and modern energy	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	All Utilities	
	Investments in adaptation measures (reduce business/ assets vulnerabilities)	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	All Utilities	
Adaptation Actions	3.0 Please describe the main actions you are taking to reduce the risk to, and vulnerability of, your city's infrastructure, services, citizens, and businesses from climate change as identified in the Climate Hazards section.	Column 3 - Action title: [ALL]	CDP Cities 2020 Questionnaire 3		
Adaptation Goals	3.3 Please describe the main goals of your city's adaptation efforts and the metrics/KPIs for each goal.	Column 5 - Does this goal align with a requirement from a higher level of government?: "Yes" &"Yes, and it exceeds its scale or requirements"	CDP Cities 2020 Questionnaire 3,3		
Adaptation Planning	3.2a Please provide more information on your plan that addresses climate change adaptation and attach the document. Please provide details on the boundary of your plan, and where this differs from your city's boundary, please provide an explanation.	Further detail beyond indicator	CDP Cities 2020 Questionnaire 3.2a		

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Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Assessment and planning	5.2a Please provide the details of your climate adaptation plan.	Further detail beyond indicator	CDP States and Regions 2020 Questionnaire 5.2a		
	5.2b If not available online, please upload your climate adaptation plan.	Further detail beyond indicator	CDP States and Regions 2020 Questionnaire 5.2b		
	5.3 Please describe the adaptation goals/objectives you have for your region.	Free text	CDP States and Regions 2020 Questionnaire 5,3		
Business Model Resilience	End-Use Efficiency & Demand	N/A	SASB IF-EU-420a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	End-Use Efficiency	N/A	SASB IF-GU-420a	IF Infrastructure	IF-GU Gas Utilities & Distributors
	Climate Change Adaptation	N/A	SASB IF-HB-420a	IF Infrastructure	IF-HB Home Builders
	Recycling & Resource Recovery	N/A	SASB IF-WM-420a	IF Infrastructure	IF-WM Waste Management
	End-Use Efficiency	N/A	SASB IF-WU-420a	IF Infrastructure	IF-WU Water Utilities & Services
	Management of Energy Infrastructure Integration & Related Regulations	N/A	SASB RR-ST-410a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
Governance	1.0a Please detail which goals and targets are incorporated in your city's master plan and describe how these goals are addressed in the table below.	Column 1 - goal type: Adaptation target	CDP Cities 2020 Questionnaire 1.0a		
Physical Impacts of Climate Change	Climate Change Adaptation	N/A	SASB IF-RE-450a	IF Infrastructure	IF-RE Real Estate
	Network Resiliency & Impacts of Climate Change	N/A	SASB IF-WU-450a	IF Infrastructure	IF-WU Water Utilities & Services
Product Design & Lifecycle Management	Climate Impacts of Business Mix	N/A	SASB IF-EN-410b	IF Infrastructure	IF-EN Engineering & Construction Services
	Lifecycle Impacts of Buildings & Infrastructure	N/A	SASB IF-EN-410a	IF Infrastructure	IF-EN Engineering & Construction Services
	Community Impacts of New Developments	N/A	SASB IF-HB-410b	IF Infrastructure	IF-HB Home Builders
	Design for Resource Efficiency	N/A	SASB IF-HB-410a	IF Infrastructure	IF-HB Home Builders
	Management of Tenant Sustainability Impacts	N/A	SASB IF-RE-410a	IF Infrastructure	IF-RE Real Estate
	Sustainability Services	N/A	SASB IF-RS-410a	IF Infrastructure	IF-RS Real Estate Services
Regional planning	2.1 Describe how your region integrates climate-related actions (goals, targets and/or strategies) into its master planning.	Column 3 - actions integrated: Climate adaptation	CDP States and Regions 2020 Questionnaire 2,1		

Target 11.C

Support least developed countries, including through financial and technical assistance, in building sustainable and resilient buildings utilizing local materials.

Disclosures 11.C

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Business Model Resilience	Climate Change Adaptation	N/A	SASB IF-HB-420a	IF Infrastructure	IF-HB Home Builders
Material efficiency	Circularity performance based on materials flows	% circular inflow total % circular outflow total % recovery potential % actual recovery	WBCSD CTI indicators v1.0		
	% circular water inflow and % circular water outflow.	% water circularity	WBCSD CTI indicators v2.0		
Physical Impacts of Climate Change	Climate Change Adaptation	N/A	SASB IF-RE-450a	IF Infrastructure	IF-RE Real Estate
Product Design & Lifecycle Management	Climate Impacts of Business Mix	N/A	SASB IF-EN-410b	IF Infrastructure	IF-EN Engineering & Construction Services
	Lifecycle Impacts of Buildings & Infrastructure	N/A	SASB IF-EN-410a	IF Infrastructure	IF-EN Engineering & Construction Services
	Community Impacts of New Developments	N/A	SASB IF-HB-410b	IF Infrastructure	IF-HB Home Builders
	Design for Resource Efficiency	N/A	SASB IF-HB-410a	IF Infrastructure	IF-HB Home Builders
	Management of Tenant Sustainability Impacts	N/A	SASB IF-RE-410a	IF Infrastructure	IF-RE Real Estate
	Sustainability Services	N/A	SASB IF-RS-410a	IF Infrastructure	IF-RS Real Estate Services

GOAL 12. RESPONSIBLE CONSUMPTION AND PRODUCTION

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

SUSTAINABLE DEVELOPMENT GOAL 12:
ENSURE SUSTAINABLE CONSUMPTION AND PRODUCTION PATTERNS

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Target 12.1

Implement the 10-year framework of programmes on sustainable consumption and production, all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Rio Declaration Pr.8, Johannesburg Declaration, Aichi Biodiversity Targets
Publications and other resources on Business and the SDGs	5, 46, 88, 99

Disclosures 12.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Air Quality	Air Quality	N/A	SASB EM-CM-120a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Air Emissions	N/A	SASB EM-IS-120a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Air Quality	N/A	SASB EM-MM-120a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Air Quality	N/A	SASB EM-EP-120a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Air Quality	N/A	SASB EM-MD-120a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Air Quality	N/A	SASB EM-RM-120a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Air Quality	N/A	SASB IF-EU-120a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Air Quality	N/A	SASB IF-WM-120a	IF Infrastructure	IF-WM Waste Management
	Air Quality	N/A	SASB RR-BI-120a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Air Quality	N/A	SASB RR-PP-120a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Air Quality	N/A	SASB RT-CH-120a	RT Resource Transformation	RT-CH Chemicals
	Air Quality	N/A	SASB RT-CP-120a	RT Resource Transformation	RT-CP Containers & Packaging
	Air Quality	N/A	SASB TR-AF-120a	TR Transportation	TR-AF Air Freight & Logistics
	Air Quality	N/A	SASB TR-CL-120a	TR Transportation	TR-CL Cruise Lines
	Air Quality	N/A	SASB TR-MT-120a	TR Transportation	TR-MT Marine Transportation
	Air Quality	N/A	SASB TR-RA-120a	TR Transportation	TR-RA Rail Transportation
	Air Quality	N/A	SASB TR-RO-120a	TR Transportation	TR-RO Road Transportation
Business Model Resilience	End-Use Efficiency & Demand	N/A	SASB IF-EU-420a	IF Infrastructure	IF-EU Electric Utilities & Power Generators

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Business Model Resilience	End-Use Efficiency	N/A	SASB IF-GU-420a	IF Infrastructure	IF-GU Gas Utilities & Distributors
	Recycling & Resource Recovery	N/A	SASB IF-WM-420a	IF Infrastructure	IF-WM Waste Management
	End-Use Efficiency	N/A	SASB IF-WU-420a	IF Infrastructure	IF-WU Water Utilities & Services
Circularity	Post-consumer recycled content (%)	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Consumer Staples	
	Plastic packaging volume (metric tons)	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Consumer Staples	
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CO-160a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Biodiversity Impacts	N/A	SASB EM-CM-160a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Biodiversity Impacts	N/A	SASB EM-MM-160a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Biodiversity Impacts	N/A	SASB EM-EP-160a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Ecological Impacts	N/A	SASB EM-MD-160a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Ecological Impact Management	N/A	SASB EM-SV-160a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental Impacts of Project Development	N/A	SASB IF-EN-160a	IF Infrastructure	IF-EN Engineering & Construction Services
	Land Use & Ecological Impacts	N/A	SASB IF-HB-160a	IF Infrastructure	IF-HB Home Builders
	Ecosystem Services & Impacts	N/A	SASB RR-FM-160a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
	Ecological Impacts of Project Development	N/A	SASB RR-ST-160a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines
	Ecological Impacts	N/A	SASB TR-MT-160a	TR Transportation	TR-MT Marine Transportation
Energy Management	Energy Management in Manufacturing	N/A	SASB CG-BF-130a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Hardware Infrastructure Energy & Water Management	N/A	SASB CG-EC-130a	CG Consumer Goods	CG-EC E-Commerce
	Energy Management in Retail & Distribution	N/A	SASB CG-MR-130a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Energy Management	N/A	SASB EM-CM-130a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Energy Management	N/A	SASB EM-IS-130a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Energy Management	N/A	SASB EM-MM-130a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Energy Management	N/A	SASB FB-AG-130a	FB Food & Beverage	FB-AG Agricultural Products
	Energy Management	N/A	SASB FB-AB-130a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Energy Management	N/A	SASB FB-FR-130a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Energy Management	N/A	SASB FB-MP-130a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Energy Management	N/A	SASB FB-NB-130a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Energy Management	N/A	SASB FB-PF-130a	FB Food & Beverage	FB-PF Processed Foods
	Energy Management	N/A	SASB FB-RN-130a	FB Food & Beverage	FB-RN Restaurants
	Energy Management in Retail	N/A	SASB HC-DR-130a	HC Health Care	HC-DR Drug Retailers
	Energy Management	N/A	SASB HC-DY-130a	HC Health Care	HC-DY Health Care Delivery
	Energy Management	N/A	SASB IF-RE-130a	IF Infrastructure	IF-RE Real Estate
	Energy Management	N/A	SASB IF-WU-130a	IF Infrastructure	IF-WU Water Utilities & Services

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Energy Management	Energy Management	N/A	SASB RR-FC-130a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Energy Management	N/A	SASB RR-PP-130a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Energy Management in Manufacturing	N/A	SASB RR-ST-130a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Energy Management	N/A	SASB RT-AE-130a	RT Resource Transformation	RT-AE Aerospace & Defense
	Energy Management	N/A	SASB RT-CH-130a	RT Resource Transformation	RT-CH Chemicals
	Energy Management	N/A	SASB RT-CP-130a	RT Resource Transformation	RT-CP Containers & Packaging
	Energy Management	N/A	SASB RT-EE-130a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Energy Management	N/A	SASB RT-IG-130a	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Energy Management	N/A	SASB SV-CA-130a	SV Services	SV-CA Casinos & Gaming
	Energy Management	N/A	SASB SV-HL-130a	SV Services	SV-HL Hotels & Lodging
	Energy Management	N/A	SASB SV-LF-130a	SV Services	SV-LF Leisure Facilities
	Environmental Footprint of Hardware Infrastructure	N/A	SASB TC-IM-130a	TC Technology & Communications	TC-IM Internet Media & Services
	Energy Management in Manufacturing	N/A	SASB TC-SC-130a	TC Technology & Communications	TC-SC Semiconductors
	Environmental Footprint of Hardware Infrastructure	N/A	SASB TC-SI-130a	TC Technology & Communications	TC-SI Software & IT Services
	Environmental Footprint of Operations	N/A	SASB TC-TL-130a	TC Technology & Communications	TC-TL Telecommunication Services
	Energy Management	N/A	SASB TR-AP-130a	TR Transportation	TR-AP Auto Parts
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 12: Target 12.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E12, Please provide details regarding the company's water withdrawal and consumption (own operations) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E13, Please provide details about the company's water intensity of products in regions with high or extremely high water stress,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Food security	Donations to food banks (millions of meal equivalent)	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Food & Staples retailing	
GHG Emissions	Greenhouse Gas Emissions	N/A	SASB EM-CO-110a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Greenhouse Gas Emissions	N/A	SASB EM-CM-110a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Greenhouse Gas Emissions	N/A	SASB EM-IS-110a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers

SDG 12: Target 12.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
GHG Emissions	Greenhouse Gas Emissions	N/A	SASB EM-MM-110a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Greenhouse Gas Emissions	N/A	SASB EM-EP-110a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Greenhouse Gas Emissions	N/A	SASB EM-MD-110a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Greenhouse Gas Emissions	N/A	SASB EM-RM-110a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Emissions Reduction Services & Fuels Management	N/A	SASB EM-SV-110a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Greenhouse Gas Emissions	N/A	SASB FB-AG-110a	FB Food & Beverage	FB-AG Agricultural Products
	Air Emissions from Refrigeration	N/A	SASB FB-FR-110b	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Fleet Fuel Management	N/A	SASB FB-FR-110a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Greenhouse Gas Emissions	N/A	SASB FB-MP-110a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Fleet Fuel Management	N/A	SASB FB-NB-110a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Fleet Fuel Management	N/A	SASB HC-DI-110a	HC Health Care	HC-DI Health Care Distributors
	Greenhouse Gas Emissions & Energy Resource Planning	N/A	SASB IF-EU-110a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Fleet Fuel Management	N/A	SASB IF-WM-110b	IF Infrastructure	IF-WM Waste Management
	Greenhouse Gas Emissions	N/A	SASB IF-WM-110a	IF Infrastructure	IF-WM Waste Management
	Greenhouse Gas Emissions	N/A	SASB RR-PP-110a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Greenhouse Gas Emissions	N/A	SASB RT-CH-110a	RT Resource Transformation	RT-CH Chemicals
	Greenhouse Gas Emissions	N/A	SASB RT-CP-110a	RT Resource Transformation	RT-CP Containers & Packaging
	Greenhouse Gas Emissions	N/A	SASB TC-SC-110a	TC Technology & Communications	TC-SC Semiconductors

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
GHG Emissions	Greenhouse Gas Emissions	N/A	SASB TR-AF-110a	TR Transportation	TR-AF Air Freight & Logistics
	Greenhouse Gas Emissions	N/A	SASB TR-AL-110a	TR Transportation	TR-AL Airlines
	Greenhouse Gas Emissions	N/A	SASB TR-CL-110a	TR Transportation	TR-CL Cruise Lines
	Greenhouse Gas Emissions	N/A	SASB TR-MT-110a	TR Transportation	TR-MT Marine Transportation
	Greenhouse Gas Emissions	N/A	SASB TR-RA-110a	TR Transportation	TR-RA Rail Transportation
	Greenhouse Gas Emissions	N/A	SASB TR-RO-110a	TR Transportation	TR-RO Road Transportation
Governance	1.0a Please detail which goals and targets are incorporated in your city's master plan and describe how these goals are addressed in the table below.	Column 1 - goal: "Waste management target" & "Energy efficiency target" & "Renewable energy target" & "Emissions reduction target" & "Water management target"	CDP Cities 2020 Questionnaire 1.0a		
Materials Sourcing & Efficiency	Raw Materials Sourcing	N/A	SASB CG-AA-440a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Ingredient Sourcing	N/A	SASB FB-AG-440a	FB Food & Beverage	FB-AG Agricultural Products
	Ingredient Sourcing	N/A	SASB FB-AB-440a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Animal & Feed Sourcing	N/A	SASB FB-MP-440a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Ingredient Sourcing	N/A	SASB FB-NB-440a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Ingredient Sourcing	N/A	SASB FB-PF-440a	FB Food & Beverage	FB-PF Processed Foods
	Water Supply Resilience	N/A	SASB IF-WU-440a	IF Infrastructure	IF-WU Water Utilities & Services
	Materials Sourcing	N/A	SASB RR-FC-440a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Materials Sourcing & Efficiency	Materials Sourcing	N/A	SASB RR-ST-440a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Materials Efficiency	N/A	SASB RR-WT-440b	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Materials Sourcing	N/A	SASB RR-WT-440a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Materials Sourcing	N/A	SASB RT-AE-440a	RT Resource Transformation	RT-AE Aerospace & Defense
	Materials Sourcing	N/A	SASB RT-EE-440a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Materials Sourcing	N/A	SASB RT-IG-440a	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Remanufacturing Design & Services	N/A	SASB RT-IG-440b	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Materials Sourcing	N/A	SASB TC-ES-440a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Materials Sourcing	N/A	SASB TC-HW-440a	TC Technology & Communications	TC-HW Hardware
	Materials Sourcing	N/A	SASB TC-SC-440a	TC Technology & Communications	TC-SC Semiconductors
	Product End-of-life Management	N/A	SASB TC-TL-440a	TC Technology & Communications	TC-TL Telecommunication Services
	Materials Efficiency	N/A	SASB TR-AP-440b	TR Transportation	TR-AP Auto Parts
	Materials Sourcing	N/A	SASB TR-AP-440a	TR Transportation	TR-AP Auto Parts
	Materials Efficiency & Recycling	N/A	SASB TR-AU-440b	TR Transportation	TR-AU Automobiles
	Materials Sourcing	N/A	SASB TR-AU-440a	TR Transportation	TR-AU Automobiles
Product Design & Lifecycle Management	Product Lifecycle Environmental Impacts	N/A	SASB CG-AM-410a	CG Consumer Goods	CG-AM Appliance Manufacturing
	Product Lifecycle Environmental Impacts	N/A	SASB CG-BF-410a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Product Packaging & Distribution	N/A	SASB CG-EC-410a	CG Consumer Goods	CG-EC E-Commerce
	Packaging Lifecycle Management	N/A	SASB CG-HP-410a	CG Consumer Goods	CG-HP Household & Personal Products

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Design & Lifecycle Management	Product Environmental, Health, and Safety Performance	N/A	SASB CG-HP-250a	CG Consumer Goods	CG-HP Household & Personal Products
	Product Sourcing, Packaging & Marketing	N/A	SASB CG-MR-410a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Product Innovation	N/A	SASB EM-CM-410a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Product Specifications & Clean Fuel Blends	N/A	SASB EM-RM-410a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	N/A	SASB FN-AC-410a	FN Financials	FN-AC Asset Management & Custody Activities
	Incorporation of Environmental, Social, and Governance Factors in Credit Analysis	N/A	SASB FN-CB-410a	FN Financials	FN-CB Commercial Banks
	Incorporation of Environmental, Social, and Governance Factors in Investment Management	N/A	SASB FN-IN-410a	FN Financials	FN-IN Insurance
	Policies Designed to Incentivize Responsible Behavior	N/A	SASB FN-IN-410b	FN Financials	FN-IN Insurance
	Incorporation of Environmental, Social, and Governance Factors in Investment Banking & Brokerage Activities	N/A	SASB FN-IB-410a	FN Financials	FN-IB Investment Banking & Brokerage
	Promoting Transparent & Efficient Capital Markets	N/A	SASB FN-EX-410a	FN Financials	FN-EX Security & Commodity Exchanges
	Packaging Lifecycle Management	N/A	SASB FB-AB-410a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Packaging Lifecycle Management	N/A	SASB FB-NB-410a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Packaging Lifecycle Management	N/A	SASB FB-PF-410a	FB Food & Beverage	FB-PF Processed Foods
	Product Lifecycle Management	N/A	SASB HC-DI-410a	HC Health Care	HC-DI Health Care Distributors
	Product Design & Lifecycle Management	N/A	SASB HC-MS-410a	HC Health Care	HC-MS Medical Equipment & Supplies
	Climate Impacts of Business Mix	N/A	SASB IF-EN-410b	IF Infrastructure	IF-EN Engineering & Construction Services
	Lifecycle Impacts of Buildings & Infrastructure	N/A	SASB IF-EN-410a	IF Infrastructure	IF-EN Engineering & Construction Services
	Community Impacts of New Developments	N/A	SASB IF-HB-410b	IF Infrastructure	IF-HB Home Builders
	Design for Resource Efficiency	N/A	SASB IF-HB-410a	IF Infrastructure	IF-HB Home Builders

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Design & Lifecycle Management	Management of Tenant Sustainability Impacts	N/A	SASB IF-RE-410a	IF Infrastructure	IF-RE Real Estate
	Sustainability Services	N/A	SASB IF-RS-410a	IF Infrastructure	IF-RS Real Estate Services
	Lifecycle Emissions Balance	N/A	SASB RR-BI-410a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Product Efficiency	N/A	SASB RR-FC-410a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Product End-of-life Management	N/A	SASB RR-FC-410b	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Management of Energy Infrastructure Integration & Related Regulations	N/A	SASB RR-ST-410a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Product End-of-life Management	N/A	SASB RR-ST-410b	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Ecological Impacts of Project Development	N/A	SASB RR-WT-410a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Fuel Economy & Emissions in Use-phase	N/A	SASB RT-AE-410a	RT Resource Transformation	RT-AE Aerospace & Defense
	Product Design for Use-phase Efficiency	N/A	SASB RT-CH-410a	RT Resource Transformation	RT-CH Chemicals
	Safety & Environmental Stewardship of Chemicals	N/A	SASB RT-CH-410b	RT Resource Transformation	RT-CH Chemicals
	Product Lifecycle Management	N/A	SASB RT-CP-410a	RT Resource Transformation	RT-CP Containers & Packaging
	Product Lifecycle Management	N/A	SASB RT-EE-410a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Fuel Economy & Emissions in Use-phase	N/A	SASB RT-IG-410a	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Product Lifecycle Management	N/A	SASB TC-ES-410a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Product Lifecycle Management	N/A	SASB TC-HW-410a	TC Technology & Communications	TC-HW Hardware
	Product Lifecycle Management	N/A	SASB TC-SC-410a	TC Technology & Communications	TC-SC Semiconductors
	Design for Fuel Efficiency	N/A	SASB TR-AP-410a	TR Transportation	TR-AP Auto Parts

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Design & Lifecycle Management	Fuel Economy & Use-phase Emissions	N/A	SASB TR-AU-410a	TR Transportation	TR-AU Automobiles
	Fleet Fuel Economy & Utilization	N/A	SASB TR-CR-410a	TR Transportation	TR-CR Car Rental & Leasing
Supply Chain Management	Environmental Impacts in the Supply Chain	N/A	SASB CG-AA-430a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Wood Supply Chain Management	N/A	SASB CG-BF-430a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Environmental & Social Impacts of Palm Oil Supply Chain	N/A	SASB CG-HP-430a	CG Consumer Goods	CG-HP Household & Personal Products
	Supply Chain Management	N/A	SASB EM-IS-430a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AG-430a	FB Food & Beverage	FB-AG Agricultural Products
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AB-430a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Management of Environmental & Social Impacts in the Supply Chain	N/A	SASB FB-FR-430a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Environmental & Social Impacts of Animal Supply Chain	N/A	SASB FB-MP-430a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-NB-430a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-PF-430a	FB Food & Beverage	FB-PF Processed Foods
	Supply Chain Management & Food Sourcing	N/A	SASB FB-RN-430a	FB Food & Beverage	FB-RN Restaurants
	Sourcing & Environmental Impacts of Feedstock Production	N/A	SASB RR-BI-430a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Supply Chain Management	N/A	SASB RR-PP-430a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Supply Chain Management	N/A	SASB RT-CP-430a	RT Resource Transformation	RT-CP Containers & Packaging
	Supply Chain Management	N/A	SASB TC-HW-430a	TC Technology & Communications	TC-HW Hardware
	Supply Chain Management	N/A	SASB TR-AF-430a	TR Transportation	TR-AF Air Freight & Logistics
Targets	Did you have any timebound and quantifiable targets for increasing sustainable production and/or consumption of your disclosed commodity(ies) that were active during the reporting year?	Answer option: "Yes"	CDP Forests F6.1		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Targets	Provide details of your timebound and quantifiable target(s) for increasing sustainable production and/or consumption of the disclosed commodity(ies), and progress made.	Column - Linked commitment: "Zero net/gross deforestation" & "No conversion of natural ecosystems"	CDP Forests F6.1a		
Waste & Hazardous Materials Management	Waste Management	N/A	SASB EM-CO-150a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Waste Management	N/A	SASB EM-CM-150a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Waste Management	N/A	SASB EM-IS-150a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Waste & Hazardous Materials Management	N/A	SASB EM-MM-150a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Hazardous Materials Management	N/A	SASB EM-RM-150a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Chemicals Management	N/A	SASB EM-SV-150a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Food Waste Management	N/A	SASB FB-FR-150a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Food & Packaging Waste Management	N/A	SASB FB-RN-150a	FB Food & Beverage	FB-RN Restaurants
	Waste Management	N/A	SASB HC-DY-150a	HC Health Care	HC-DY Health Care Delivery
	Coal Ash Management	N/A	SASB IF-EU-150a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Management of Leachate & Hazardous Waste	N/A	SASB IF-WM-150a	IF Infrastructure	IF-WM Waste Management
	Hazardous Waste Management	N/A	SASB RR-ST-150a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Hazardous Waste Management	N/A	SASB RT-AE-150a	RT Resource Transformation	RT-AE Aerospace & Defense
	Hazardous Waste Management	N/A	SASB RT-CH-150a	RT Resource Transformation	RT-CH Chemicals

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Waste & Hazardous Materials Management	Waste Management	N/A	SASB RT-CP-150a	RT Resource Transformation	RT-CP Containers & Packaging
	Hazardous Waste Management	N/A	SASB RT-EE-150a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Waste Management	N/A	SASB TC-ES-150a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Waste Management	N/A	SASB TC-SC-150a	TC Technology & Communications	TC-SC Semiconductors
	Waste Management	N/A	SASB TR-AP-150a	TR Transportation	TR-AP Auto Parts
Water & Wastewater Management	Water Management	N/A	SASB CG-HP-140a	CG Consumer Goods	CG-HP Household & Personal Products
	Water Management	N/A	SASB EM-CO-140a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Water Management	N/A	SASB EM-CM-140a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Water Management	N/A	SASB EM-IS-140a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Water Management	N/A	SASB EM-MM-140a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Water Management	N/A	SASB EM-EP-140a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Water Management	N/A	SASB EM-RM-140a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Water Management Services	N/A	SASB EM-SV-140a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Water Management	N/A	SASB FB-AG-140a	FB Food & Beverage	FB-AG Agricultural Products
	Water Management	N/A	SASB FB-AB-140a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Water Management	N/A	SASB FB-MP-140a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Water Management	N/A	SASB FB-NB-140a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water & Wastewater Management	Water Management	N/A	SASB FB-PF-140a	FB Food & Beverage	FB-PF Processed Foods
	Water Management	N/A	SASB FB-RN-140a	FB Food & Beverage	FB-RN Restaurants
	Water Management	N/A	SASB IF-EU-140a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Water Management	N/A	SASB IF-RE-140a	IF Infrastructure	IF-RE Real Estate
	Distribution Network Efficiency	N/A	SASB IF-WU-140a	IF Infrastructure	IF-WU Water Utilities & Services
	Effluent Quality Management	N/A	SASB IF-WU-140b	IF Infrastructure	IF-WU Water Utilities & Services
	Water Management in Manufacturing	N/A	SASB RR-BI-140a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Water Management	N/A	SASB RR-PP-140a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Water Management in Manufacturing	N/A	SASB RR-ST-140a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Water Management	N/A	SASB RT-CH-140a	RT Resource Transformation	RT-CH Chemicals
	Water Management	N/A	SASB RT-CP-140a	RT Resource Transformation	RT-CP Containers & Packaging
	Water Management	N/A	SASB SV-HL-140a	SV Services	SV-HL Hotels & Lodging
	Water Management	N/A	SASB TC-ES-140a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Water Management	N/A	SASB TC-SC-140a	TC Technology & Communications	TC-SC Semiconductors

Target 12.2

By 2030, achieve the sustainable management and efficient use of natural resources

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Rio Declaration, CBD
Publications and other resources on Business and the SDGs	5, 7, 16, 45, 46, 48, 57, 81, 88, 98, 119

Disclosures 12.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Air Quality	Air Quality	N/A	SASB EM-CM-120a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Air Emissions	N/A	SASB EM-IS-120a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Air Quality	N/A	SASB EM-MM-120a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Air Quality	N/A	SASB EM-EP-120a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Air Quality	N/A	SASB EM-MD-120a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Air Quality	N/A	SASB EM-RM-120a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Air Quality	N/A	SASB IF-EU-120a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Air Quality	N/A	SASB IF-WM-120a	IF Infrastructure	IF-WM Waste Management
	Air Quality	N/A	SASB RR-BI-120a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Air Quality	N/A	SASB RR-PP-120a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Air Quality	N/A	SASB RT-CH-120a	RT Resource Transformation	RT-CH Chemicals
	Air Quality	N/A	SASB RT-CP-120a	RT Resource Transformation	RT-CP Containers & Packaging
	Air Quality	N/A	SASB TR-AF-120a	TR Transportation	TR-AF Air Freight & Logistics

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Air Quality	Air Quality	N/A	SASB TR-CL-120a	TR Transportation	TR-CL Cruise Lines
	Air Quality	N/A	SASB TR-MT-120a	TR Transportation	TR-MT Marine Transportation
	Air Quality	N/A	SASB TR-RA-120a	TR Transportation	TR-RA Rail Transportation
	Air Quality	N/A	SASB TR-RO-120a	TR Transportation	TR-RO Road Transportation
Business Model Resilience	End-Use Efficiency & Demand	N/A	SASB IF-EU-420a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	End-Use Efficiency	N/A	SASB IF-GU-420a	IF Infrastructure	IF-GU Gas Utilities & Distributors
	Recycling & Resource Recovery	N/A	SASB IF-WM-420a	IF Infrastructure	IF-WM Waste Management
	End-Use Efficiency	N/A	SASB IF-WU-420a	IF Infrastructure	IF-WU Water Utilities & Services
Chemicals production	Please disclose your chemicals production in the reporting year in thousand metric tons.	Column "Production (metric tons)"	CDP Climate change C-OG9.3e		
Chemicals production metrics	Provide details on your organization's chemical products.	Column "Production (metric tons)"	CDP Climate change C-CH9.3a		
Circularity	Average recyclability of vehicles sold	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Automobile	
Coal production breakdown	Break down the coal production attributed to your organization in the reporting year by grade.	Column "Production (metric tons)"	CDP Climate change C-CO9.3a		
Company-wide water accounting	In your oil & gas sector operations, what are the total volumes of water withdrawn, discharged, and consumed – by business division – and what are the trends compared to the previous reporting year?	All	CDP Water security W-OG1.2c		
	For each commodity reported in question W-FB1.1a, do you know the proportion that is produced/sourced from areas with water stress?	All	CDP Water security W-FB1.2e		
	What proportion of the produced agricultural commodities reported in W-FB1.1a originate from areas with water stress?	All	CDP Water security W-FB1.2f		
	What proportion of the sourced agricultural commodities reported in W-FB1.1a originate from areas with water stress?	All	CDP Water security W-FB1.2g		
Dependence	Which water-intensive agricultural commodities that your organization produces and/or sources are the most significant to your business by revenue? Select up to five.	All	CDP Water security W-FB1.1a		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Detrimental impacts on your business	Describe the biodiversity-related detrimental impacts experienced by your organization, your response to those impacts, and the total financial impact.	Column 6 - Primary response: Implementation of environmental best practices; New product/technology development	CDP Forests F-MM9.5a/F-CO9.5a		
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CO-160a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Bio	N/A	SASB EM-CM-160a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Biodiversity Impacts	N/A	SASB EM-MM-160a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Biodiversity Impacts	N/A	SASB EM-EP-160a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Ecological Impacts	N/A	SASB EM-MD-160a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Ecological Impact Management	N/A	SASB EM-SV-160a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental Impacts of Project Development	N/A	SASB IF-EN-160a	IF Infrastructure	IF-EN Engineering & Construction Services
	Land Use & Ecological Impacts	N/A	SASB IF-HB-160a	IF Infrastructure	IF-HB Home Builders
	Ecosystem Services & Impacts	N/A	SASB RR-FM-160a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
	Ecological Impacts of Project Development	N/A	SASB RR-ST-160a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines
	Ecological Impacts	N/A	SASB TR-MT-160a	TR Transportation	TR-MT Marine Transportation
Energy	a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. (...)	N/A	GRI 302-1		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
continued	c. In joules, watt-hours or multiples, the total: i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption d. In joules, watt-hours or multiples, the total: i. electricity sold ii. heating sold iii. cooling sold iv. steam sold e. Total energy consumption within the organization, in joules or multiples. f. Standards, methodologies, assumptions, and/or calculation tools used. g. Source of the conversion factors used.	N/A	GRI 302-1		
Energy	Energy consumption outside of the organization, in joules or multiples.	N/A	GRI 302-2-a		
	Energy intensity ratio for the organization.	N/A	GRI 302-3-a		
	Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.	N/A	GRI 302-4-a		
	Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.	N/A	GRI 302-5-a		
Energy efficiency	Estimated amount of energy saved by the company through energy conservation techniques as a result of the initiative.	Joules or multiples	BCtA indicators		
	Energy Management in Manufacturing	N/A	SASB CG-BF-130a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Hardware Infrastructure Energy & Water Management	N/A	SASB CG-EC-130a	CG Consumer Goods	CG-EC E-Commerce
	Energy Management in Retail & Distribution	N/A	SASB CG-MR-130a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Energy Management	N/A	SASB EM-CM-130a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Energy Management	N/A	SASB EM-IS-130a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Energy Management	N/A	SASB EM-MM-130a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Energy Management	N/A	SASB FB-AG-130a	FB Food & Beverage	FB-AG Agricultural Products
Energy Management	Energy Management	N/A	SASB FB-AB-130a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Energy Management	N/A	SASB FB-FR-130a	FB Food & Beverage	FB-FR Food Retailers & Distributors

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Energy Management	Energy Management	N/A	SASB FB-MP-130a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Energy Management	N/A	SASB FB-NB-130a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Energy Management	N/A	SASB FB-PF-130a	FB Food & Beverage	FB-PF Processed Foods
	Energy Management	N/A	SASB FB-RN-130a	FB Food & Beverage	FB-RN Restaurants
	Energy Management in Retail	N/A	SASB HC-DR-130a	HC Health Care	HC-DR Drug Retailers
	Energy Management	N/A	SASB HC-DY-130a	HC Health Care	HC-DY Health Care Delivery
	Energy Management	N/A	SASB IF-RE-130a	IF Infrastructure	IF-RE Real Estate
	Energy Management	N/A	SASB IF-WU-130a	IF Infrastructure	IF-WU Water Utilities & Services
	Energy Management	N/A	SASB RR-FC-130a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Energy Management	N/A	SASB RR-PP-130a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Energy Management in Manufacturing	N/A	SASB RR-ST-130a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Energy Management	N/A	SASB RT-AE-130a	RT Resource Transformation	RT-AE Aerospace & Defense
	Energy Management	N/A	SASB RT-CH-130a	RT Resource Transformation	RT-CH Chemicals
	Energy Management	N/A	SASB RT-CP-130a	RT Resource Transformation	RT-CP Containers & Packaging
	Energy Management	N/A	SASB RT-EE-130a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Energy Management	N/A	SASB RT-IG-130a	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Energy Management	N/A	SASB SV-CA-130a	SV Services	SV-CA Casinos & Gaming
	Energy Management	N/A	SASB SV-HL-130a	SV Services	SV-HL Hotels & Lodging
	Energy Management	N/A	SASB SV-LF-130a	SV Services	SV-LF Leisure Facilities
	Environmental Footprint of Hardware Infrastructure	N/A	SASB TC-IM-130a	TC Technology & Communications	TC-IM Internet Media & Services
	Energy Management in Manufacturing	N/A	SASB TC-SC-130a	TC Technology & Communications	TC-SC Semiconductors
	Environmental Footprint of Hardware Infrastructure	N/A	SASB TC-SI-130a	TC Technology & Communications	TC-SI Software & IT Services

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Energy Management	Environmental Footprint of Operations	N/A	SASB TC-TL-130a	TC Technology & Communications	TC-TL Telecommunication Services
	Energy Management	N/A	SASB TR-AP-130a	TR Transportation	TR-AP Auto Parts
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E12, Please provide details regarding the company's water withdrawal and consumption (own operations) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E13, Please provide details about the company's water intensity of products in regions with high or extremely high water stress,	N/A	UN Global Compact - 2022 Communication on Progress		
	E14, Please report the number and area (in hectares) of sites owned, leased, or managed by the company in or adjacent to protected areas and/or key biodiversity areas (KBA),	N/A	UN Global Compact - 2022 Communication on Progress		
	E15, What area (in hectares) of natural ecosystems was converted during the reporting period in areas owned, leased, or managed by the company?	N/A	UN Global Compact - 2022 Communication on Progress		
	E16, Is the company supporting or implementing project(s) focused on ecosystem restoration and protection?	N/A	UN Global Compact - 2022 Communication on Progress		
	E18, Please report the company's total weight of waste generated in metric tonnes during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E19, Please report the percentage of the company's waste that was hazardous waste (i,e,, hazardous waste ratio) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E20, Please report the company's estimated metric tonnes of single-use plastic consumed wherever material along the value chain during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Extended Producer Responsibility	The amount of product or waste covered by Extended Producer Responsibility	Tons	Development of Guidance on Extended Producer Responsibility (EPR)		
Feedstock consumption: Chemicals	Disclose details on your organization's consumption of fuels as feedstocks for chemical production activities.	Column "total consumption"	CDP Climate change C-CH8.3a		
Feedstocks used in refinery	Disclose feedstocks processed in the reporting year in million barrels per year.	All	CDP Climate change C-OG9.3b		
GHG Emissions	Greenhouse Gas Emissions	N/A	SASB EM-CO-110a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Greenhouse Gas Emissions	N/A	SASB EM-CM-110a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Greenhouse Gas Emissions	N/A	SASB EM-IS-110a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Greenhouse Gas Emissions	N/A	SASB EM-MM-110a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Greenhouse Gas Emissions	N/A	SASB EM-EP-110a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Greenhouse Gas Emissions	N/A	SASB EM-MD-110a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Greenhouse Gas Emissions	N/A	SASB EM-RM-110a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Emissions Reduction Services & Fuels Management	N/A	SASB EM-SV-110a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Greenhouse Gas Emissions	N/A	SASB FB-AG-110a	FB Food & Beverage	FB-AG Agricultural Products
	Air Emissions from Refrigeration	N/A	SASB FB-FR-110b	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Fleet Fuel Management	N/A	SASB FB-FR-110a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Greenhouse Gas Emissions	N/A	SASB FB-MP-110a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
GHG Emissions	Fleet Fuel Management	N/A	SASB FB-NB-110a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Fleet Fuel Management	N/A	SASB HC-DI-110a	HC Health Care	HC-DI Health Care Distributors
	Greenhouse Gas Emissions & Energy Resource Planning	N/A	SASB IF-EU-110a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Fleet Fuel Management	N/A	SASB IF-WM-110b	IF Infrastructure	IF-WM Waste Management
	Greenhouse Gas Emissions	N/A	SASB IF-WM-110a	IF Infrastructure	IF-WM Waste Management
	Greenhouse Gas Emissions	N/A	SASB RR-PP-110a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Greenhouse Gas Emissions	N/A	SASB RT-CH-110a	RT Resource Transformation	RT-CH Chemicals
	Greenhouse Gas Emissions	N/A	SASB RT-CP-110a	RT Resource Transformation	RT-CP Containers & Packaging
	Greenhouse Gas Emissions	N/A	SASB TC-SC-110a	TC Technology & Communications	TC-SC Semiconductors
	Greenhouse Gas Emissions	N/A	SASB TR-AF-110a	TR Transportation	TR-AF Air Freight & Logistics
	Greenhouse Gas Emissions	N/A	SASB TR-AL-110a	TR Transportation	TR-AL Airlines
	Greenhouse Gas Emissions	N/A	SASB TR-CL-110a	TR Transportation	TR-CL Cruise Lines
	Greenhouse Gas Emissions	N/A	SASB TR-MT-110a	TR Transportation	TR-MT Marine Transportation
	Greenhouse Gas Emissions	N/A	SASB TR-RA-110a	TR Transportation	TR-RA Rail Transportation
	Greenhouse Gas Emissions	N/A	SASB TR-RO-110a	TR Transportation	TR-RO Road Transportation
Material efficiency	Trends in production per input	N/A	Quick guide to the Aichi Biodiversity Targets		
Material efficiency	Trends in proportion of products derived from sustainable sources	N/A	Quick guide to the Aichi Biodiversity Targets		
	Trends in Ecological Footprint and/or related concepts	N/A	Quick guide to the Aichi Biodiversity Targets		
	Ecological limits assessed in terms of sustainable production and consumption	N/A	Quick guide to the Aichi Biodiversity Targets		
Materials	Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by: i. Non-renewable materials used; ii. Renewable materials used.	N/A	GRI 301-1-a		
	Percentage of recycled input materials used to manufacture the organization's primary products and services.	N/A	GRI 301-2-a		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Materials	Percentage of reclaimed products and their packaging materials for each product category.	N/A	GRI 301-3-a		
Materials Sourcing & Efficiency	Raw Materials Sourcing	N/A	SASB CG-AA-440a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Ingredient Sourcing	N/A	SASB FB-AG-440a	FB Food & Beverage	FB-AG Agricultural Products
	Ingredient Sourcing	N/A	SASB FB-AB-440a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Animal & Feed Sourcing	N/A	SASB FB-MP-440a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Ingredient Sourcing	N/A	SASB FB-NB-440a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Ingredient Sourcing	N/A	SASB FB-PF-440a	FB Food & Beverage	FB-PF Processed Foods
	Water Supply Resilience	N/A	SASB IF-WU-440a	IF Infrastructure	IF-WU Water Utilities & Services
	Materials Sourcing	N/A	SASB RR-FC-440a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Materials Sourcing	N/A	SASB RR-ST-440a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Materials Efficiency	N/A	SASB RR-WT-440b	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Materials Sourcing	N/A	SASB RR-WT-440a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Materials Sourcing	N/A	SASB RT-AE-440a	RT Resource Transformation	RT-AE Aerospace & Defense
	Materials Sourcing	N/A	SASB RT-EE-440a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Materials Sourcing	N/A	SASB RT-IG-440a	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Remanufacturing Design & Services	N/A	SASB RT-IG-440b	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Materials Sourcing	N/A	SASB TC-ES-440a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Materials Sourcing	N/A	SASB TC-HW-440a	TC Technology & Communications	TC-HW Hardware
	Materials Sourcing	N/A	SASB TC-SC-440a	TC Technology & Communications	TC-SC Semiconductors

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Materials Sourcing & Efficiency	Product End-of-life Management	N/A	SASB TC-TL-440a	TC Technology & Communications	TC-TL Telecommunication Services
	Materials Efficiency	N/A	SASB TR-AP-440b	TR Transportation	TR-AP Auto Parts
	Materials Sourcing	N/A	SASB TR-AP-440a	TR Transportation	TR-AP Auto Parts
	Materials Efficiency & Recycling	N/A	SASB TR-AU-440b	TR Transportation	TR-AU Automobiles
	Materials Sourcing	N/A	SASB TR-AU-440a	TR Transportation	TR-AU Automobiles
Metals production metrics	Provide details on the commodities relevant to the metals production activities of your organization.	Column "Production (metric tons)"	CDP Climate change C-MM9.3b		
Mining production metrics	Provide details on the commodities relevant to the mining production activities of your organization.	Column "Production (metric tons)"	CDP Climate change C-MM9.3a		
Product Design & Lifecycle Management	Product Lifecycle Environmental Impacts	N/A	SASB CG-AM-410a	CG Consumer Goods	CG-AM Appliance Manufacturing
	Product Lifecycle Environmental Impacts	N/A	SASB CG-BF-410a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Product Packaging & Distribution	N/A	SASB CG-EC-410a	CG Consumer Goods	CG-EC E-Commerce
	Packaging Lifecycle Management	N/A	SASB CG-HP-410a	CG Consumer Goods	CG-HP Household & Personal Products
	Product Environmental, Health, and Safety Performance	N/A	SASB CG-HP-250a	CG Consumer Goods	CG-HP Household & Personal Products
	Product Sourcing, Packaging & Marketing	N/A	SASB CG-MR-410a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Product Innovation	N/A	SASB EM-CM-410a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Product Specifications & Clean Fuel Blends	N/A	SASB EM-RM-410a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	N/A	SASB FN-AC-410a	FN Financials	FN-AC Asset Management & Custody Activities
	Incorporation of Environmental, Social, and Governance Factors in Credit Analysis	N/A	SASB FN-CB-410a	FN Financials	FN-CB Commercial Banks
	Incorporation of Environmental, Social, and Governance Factors in Investment Management	N/A	SASB FN-IN-410a	FN Financials	FN-IN Insurance
	Policies Designed to Incentivize Responsible Behavior	N/A	SASB FN-IN-410b	FN Financials	FN-IN Insurance

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Design & Lifecycle Management	Incorporation of Environmental, Social, and Governance Factors in Investment Banking & Brokerage Activities	N/A	SASB FN-IB-410a	FN Financials	FN-IB Investment Banking & Brokerage
	Promoting Transparent & Efficient Capital Markets	N/A	SASB FN-EX-410a	FN Financials	FN-EX Security & Commodity Exchanges
	Packaging Lifecycle Management	N/A	SASB FB-AB-410a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Packaging Lifecycle Management	N/A	SASB FB-NB-410a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Packaging Lifecycle Management	N/A	SASB FB-PF-410a	FB Food & Beverage	FB-PF Processed Foods
	Product Lifecycle Management	N/A	SASB HC-DI-410a	HC Health Care	HC-DI Health Care Distributors
	Product Design & Lifecycle Management	N/A	SASB HC-MS-410a	HC Health Care	HC-MS Medical Equipment & Supplies
	Climate Impacts of Business Mix	N/A	SASB IF-EN-410b	IF Infrastructure	IF-EN Engineering & Construction Services
	Lifecycle Impacts of Buildings & Infrastructure	N/A	SASB IF-EN-410a	IF Infrastructure	IF-EN Engineering & Construction Services
	Community Impacts of New Developments	N/A	SASB IF-HB-410b	IF Infrastructure	IF-HB Home Builders
	Design for Resource Efficiency	N/A	SASB IF-HB-410a	IF Infrastructure	IF-HB Home Builders
	Management of Tenant Sustainability Impacts	N/A	SASB IF-RE-410a	IF Infrastructure	IF-RE Real Estate
	Sustainability Services	N/A	SASB IF-RS-410a	IF Infrastructure	IF-RS Real Estate Services
	Lifecycle Emissions Balance	N/A	SASB RR-BI-410a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Product Efficiency	N/A	SASB RR-FC-410a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Product End-of-life Management	N/A	SASB RR-FC-410b	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Management of Energy Infrastructure Integration & Related Regulations	N/A	SASB RR-ST-410a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Product End-of-life Management	N/A	SASB RR-ST-410b	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Ecological Impacts of Project Development	N/A	SASB RR-WT-410a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Fuel Economy & Emissions in Use-phase	N/A	SASB RT-AE-410a	RT Resource Transformation	RT-AE Aerospace & Defense
	Product Design for Use-phase Efficiency	N/A	SASB RT-CH-410a	RT Resource Transformation	RT-CH Chemicals

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Design & Lifecycle Management	Safety & Environmental Stewardship of Chemicals	N/A	SASB RT-CH-410b	RT Resource Transformation	RT-CH Chemicals
	Product Lifecycle Management	N/A	SASB RT-CP-410a	RT Resource Transformation	RT-CP Containers & Packaging
	Product Lifecycle Management	N/A	SASB RT-EE-410a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Fuel Economy & Emissions in Use-phase	N/A	SASB RT-IG-410a	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Product Lifecycle Management	N/A	SASB TC-ES-410a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Product Lifecycle Management	N/A	SASB TC-HW-410a	TC Technology & Communications	TC-HW Hardware
	Product Lifecycle Management	N/A	SASB TC-SC-410a	TC Technology & Communications	TC-SC Semiconductors
	Design for Fuel Efficiency	N/A	SASB TR-AP-410a	TR Transportation	TR-AP Auto Parts
	Fuel Economy & Use-phase Emissions	N/A	SASB TR-AU-410a	TR Transportation	TR-AU Automobiles
	Fleet Fuel Economy & Utilization	N/A	SASB TR-CR-410a	TR Transportation	TR-CR Car Rental & Leasing
Refinery products and net production	Disclose your refinery products and net production in the reporting year in million barrels per year.	Column "Production (metric tons)"	CDP Climate change C-OG9.3d		
Risks to the business	For your disclosed mining projects, provide details of risks identified with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.	Column 10 - Primary response to risk: Implementation of environmental best practices; New product/technology development	CDP Forests F-MM11.2b/F-CO11.2b		
Steel production and capacity	Report your organization's steel-related consumption, production and capacity figures by steel plant.	All	CDP Climate change C-ST9.3a		
Steel production breakdown	Report your organization's steel-related production outputs and capacities by product.	Column "Production (metric tons)"	CDP Climate change C-ST9.3b		
Supply Chain Management	Environmental Impacts in the Supply Chain	N/A	SASB CG-AA-430a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Supply Chain Management	Wood Supply Chain Management	N/A	SASB CG-BF-430a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Environmental & Social Impacts of Palm Oil Supply Chain	N/A	SASB CG-HP-430a	CG Consumer Goods	CG-HP Household & Personal Products
	Supply Chain Management	N/A	SASB EM-IS-430a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AG-430a	FB Food & Beverage	FB-AG Agricultural Products
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AB-430a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Management of Environmental & Social Impacts in the Supply Chain	N/A	SASB FB-FR-430a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Environmental & Social Impacts of Animal Supply Chain	N/A	SASB FB-MP-430a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-NB-430a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-PF-430a	FB Food & Beverage	FB-PF Processed Foods
	Supply Chain Management & Food Sourcing	N/A	SASB FB-RN-430a	FB Food & Beverage	FB-RN Restaurants
	Sourcing & Environmental Impacts of Feedstock Production	N/A	SASB RR-BI-430a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Supply Chain Management	N/A	SASB RR-PP-430a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Supply Chain Management	N/A	SASB RT-CP-430a	RT Resource Transformation	RT-CP Containers & Packaging
	Supply Chain Management	N/A	SASB TC-HW-430a	TC Technology & Communications	TC-HW Hardware
	Supply Chain Management	N/A	SASB TR-AF-430a	TR Transportation	TR-AF Air Freight & Logistics
Waste & Hazardous Materials Management	Waste Management	N/A	SASB EM-CO-150a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Waste Management	N/A	SASB EM-CM-150a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Waste Management	N/A	SASB EM-IS-150a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Waste & Hazardous Materials Management	N/A	SASB EM-MM-150a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Hazardous Materials Management	N/A	SASB EM-RM-150a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Waste & Hazardous Materials Management	Chemicals Management	N/A	SASB EM-SV-150a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Food Waste Management	N/A	SASB FB-FR-150a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Food & Packaging Waste Management	N/A	SASB FB-RN-150a	FB Food & Beverage	FB-RN Restaurants
	Waste Management	N/A	SASB HC-DY-150a	HC Health Care	HC-DY Health Care Delivery
	Coal Ash Management	N/A	SASB IF-EU-150a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Management of Leachate & Hazardous Waste	N/A	SASB IF-WM-150a	IF Infrastructure	IF-WM Waste Management
	Hazardous Waste Management	N/A	SASB RR-ST-150a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Hazardous Waste Management	N/A	SASB RT-AE-150a	RT Resource Transformation	RT-AE Aerospace & Defense
	Hazardous Waste Management	N/A	SASB RT-CH-150a	RT Resource Transformation	RT-CH Chemicals
	Waste Management	N/A	SASB RT-CP-150a	RT Resource Transformation	RT-CP Containers & Packaging
	Hazardous Waste Management	N/A	SASB RT-EE-150a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Waste Management	N/A	SASB TC-ES-150a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Waste Management	N/A	SASB TC-SC-150a	TC Technology & Communications	TC-SC Semiconductors
	Waste Management	N/A	SASB TR-AP-150a	TR Transportation	TR-AP Auto Parts
Water & Wastewater Management	Water Management	N/A	SASB CG-HP-140a	CG Consumer Goods	CG-HP Household & Personal Products
	Water Management	N/A	SASB EM-CO-140a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Water Management	N/A	SASB EM-CM-140a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Water Management	N/A	SASB EM-IS-140a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Water Management	N/A	SASB EM-MM-140a	EM Extractives & Minerals Processing	EM-MM Metals & Mining

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water & Wastewater Management	Water Management	N/A	SASB EM-EP-140a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Water Management	N/A	SASB EM-RM-140a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Water Management Services	N/A	SASB EM-SV-140a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Water Management	N/A	SASB FB-AG-140a	FB Food & Beverage	FB-AG Agricultural Products
	Water Management	N/A	SASB FB-AB-140a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Water Management	N/A	SASB FB-MP-140a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Water Management	N/A	SASB FB-NB-140a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Water Management	N/A	SASB FB-PF-140a	FB Food & Beverage	FB-PF Processed Foods
	Water Management	N/A	SASB FB-RN-140a	FB Food & Beverage	FB-RN Restaurants
	Water Management	N/A	SASB IF-EU-140a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Water Management	N/A	SASB IF-RE-140a	IF Infrastructure	IF-RE Real Estate
	Distribution Network Efficiency	N/A	SASB IF-WU-140a	IF Infrastructure	IF-WU Water Utilities & Services
	Effluent Quality Management	N/A	SASB IF-WU-140b	IF Infrastructure	IF-WU Water Utilities & Services
	Water Management in Manufacturing	N/A	SASB RR-BI-140a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Water Management	N/A	SASB RR-PP-140a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Water Management in Manufacturing	N/A	SASB RR-ST-140a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Water Management	N/A	SASB RT-CH-140a	RT Resource Transformation	RT-CH Chemicals
	Water Management	N/A	SASB RT-CP-140a	RT Resource Transformation	RT-CP Containers & Packaging
	Water Management	N/A	SASB SV-HL-140a	SV Services	SV-HL Hotels & Lodging
	Water Management	N/A	SASB TC-ES-140a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water & Wastewater Management	Water Management	N/A	SASB TC-SC-140a	TC Technology & Communications	TC-SC Semiconductors
Water efficiency	Estimated amount of reduced water usage achieved by the company through water conservation efforts as a result of the initiative.	Liters	BCtA indicators		
	Water performance in the value chain	N/A	CEO Water Mandate's Corporate Water Disclosure Guidelines		
	Location-specific data: Water consumption	Liters	CEO Water Mandate's Corporate Water Disclosure Guidelines		
	Location-specific data: Water intensity	Liters per product or other basic units	CEO Water Mandate's Corporate Water Disclosure Guidelines		
Water intensity	Do you calculate water intensity for your activities in the chemical sector?	All	CDP Water security W-CH1.3		
	For your top five products by production weight/volume, provide the following water intensity information associated with your activities in the chemical sector.	All	CDP Water security W-CH1.3a		
	Provide water intensity information for each of the agricultural commodities identified in W-FB1.3 that you produce.	All	CDP Water security W-FB1.3a		
	Provide water intensity information for each of the agricultural commodities identified in W-FB1.3 that you source.	All	CDP Water security W-FB1.3b		
	Do you calculate water intensity information for your metals and mining activities?	All	CDP Water security W-MM1.3		
	For your top five products by revenue, provide the following intensity information associated with your metals and mining activities.	All	CDP Water security W-MM1.3a		
Water intensity (SW)	Provide any available water intensity values for your organization's products or services.	All	CDP Water security SW3.1		

Possible Gaps

- Circular business model

IAEG-SDG indicators

Indicators	Units
12.2.1 Material footprint, material footprint per capita, and material footprint per GDP	N/A
12.2.2 Domestic material consumption, domestic material consumption per capita, and domestic material consumption per GDP	N/A

Target 12.3

By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	ICESCR, Rome Declaration on World Food Security
Publications and other resources on Business and the SDGs	5, 21, 22, 116

Disclosures 12.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E18, Please report the company's total weight of waste generated in metric tonnes during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E19, Please report the percentage of the company's waste that was hazardous waste (i,e,, hazardous waste ratio) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E20, Please report the company's estimated metric tonnes of single-use plastic consumed wherever material along the value chain during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 12: Target 12.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Food security	Number of farmers employed	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Food Products	
Food Waste	12.5 Please report the total annual volume of food waste in tonnes.	Total annual volume of food waste in tonnes	CDP C40 Cities 2020 Questionnaire 12,5		
Product Quality & Safety	Food Safety	N/A	SASB FB-FR-250a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Food Safety	N/A	SASB FB-RN-250a	FB Food & Beverage	FB-RN Restaurants
Waste & Hazardous Materials Management	Food Waste Management	N/A	SASB FB-FR-150a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Food & Packaging Waste Management	N/A	SASB FB-RN-150a	FB Food & Beverage	FB-RN Restaurants

Target 12.4

By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their lifecycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Rio Declaration, Stockholm Convention, Rotterdam Convention, Basel Convention, Waigani Convention, London Convention, UNFCCC, Kyoto Protocol, Paris Agreement, Montreal Protocol
Publications and other resources on Business and the SDGs	5, 52, 72, 80, 89, 117, 119

Disclosures 12.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Air Quality	Air Quality	N/A	SASB EM-CM-120a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Air Emissions	N/A	SASB EM-IS-120a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Air Quality	N/A	SASB EM-MM-120a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Air Quality	N/A	SASB EM-EP-120a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Air Quality	N/A	SASB EM-MD-120a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Air Quality	N/A	SASB EM-RM-120a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Air Quality	N/A	SASB IF-EU-120a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Air Quality	N/A	SASB IF-WM-120a	IF Infrastructure	IF-WM Waste Management
	Air Quality	N/A	SASB RR-BI-120a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Air Quality	N/A	SASB RR-PP-120a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Air Quality	Air Quality	N/A	SASB RT-CH-120a	RT Resource Transformation	RT-CH Chemicals
	Air Quality	N/A	SASB RT-CP-120a	RT Resource Transformation	RT-CP Containers & Packaging
	Air Quality	N/A	SASB TR-AF-120a	TR Transportation	TR-AF Air Freight & Logistics
	Air Quality	N/A	SASB TR-CL-120a	TR Transportation	TR-CL Cruise Lines
	Air Quality	N/A	SASB TR-MT-120a	TR Transportation	TR-MT Marine Transportation
	Air Quality	N/A	SASB TR-RA-120a	TR Transportation	TR-RA Rail Transportation
	Air Quality	N/A	SASB TR-RO-120a	TR Transportation	TR-RO Road Transportation
Chemical management	Chemicals, including pesticides and ozone-depleting substances	N/A	UNCTAD core indicators on the SDGs B.4		
Corporate Risk Assessment	Does your organization undertake a corporate-level procedure to assess biodiversity-related risks to your business?	Column 1 - Is there a procedure to assess biodiversity-related risks?: "Yes"	CDP Forests F-MM10.2/F-CO10.2		
	Select the options that best describe your procedure for identifying and assessing biodiversity-related risks.	Column 1 - Risk assessment procedure: ALL	CDP Forests F-MM10.2a/F-CO10.2a		
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CO-160a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Biodiversity Impacts	N/A	SASB EM-CM-160a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Biodiversity Impacts	N/A	SASB EM-MM-160a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Biodiversity Impacts	N/A	SASB EM-EP-160a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Ecological Impacts	N/A	SASB EM-MD-160a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Ecological Impact Management	N/A	SASB EM-SV-160a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental Impacts of Project Development	N/A	SASB IF-EN-160a	IF Infrastructure	IF-EN Engineering & Construction Services
	Land Use & Ecological Impacts	N/A	SASB IF-HB-160a	IF Infrastructure	IF-HB Home Builders

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines
	Ecological Impacts	N/A	SASB TR-MT-160a	TR Transportation	TR-MT Marine Transportation
Emissions	a. Gross direct (Scope 1) GHG emissions in metric tons of CO_2 equivalent. b. Gases included in the calculation; whether CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO_2 emissions in metric tons of CO_2 equivalent.	N/A	GRI 305-1		
	a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO_2 equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO_2 equivalent. c. If available, the gases included in the calculation; whether CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.	N/A	GRI 305-2		
	a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO_2 equivalent. b. If available, the gases included in the calculation; whether CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO_2 emissions in metric tons of CO_2 equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.	N/A	GRI 305-3		
	Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent.	N/A	GRI 305-6-a		
	a. Significant air emissions, in kilograms or multiples, for each of the following: i. NOX ii. SOX iii. Persistent organic pollutants (POP) iv. Volatile organic compounds (VOC) v. Hazardous air pollutants (HAP) vi. Particulate matter (PM) vii. Other standard categories of air emissions identified in relevant regulations b. Source of the emission factors used. c. Standards, methodologies, assumptions, and/or calculation tools used.	N/A	GRI 305-7		
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E10, What percent of the company's revenue came from environmentally friendly products / services during this reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	E12, Please provide details regarding the company's water withdrawal and consumption (own operations) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E13, Please provide details about the company's water intensity of products in regions with high or extremely high water stress,	N/A	UN Global Compact - 2022 Communication on Progress		
	E14, Please report the number and area (in hectares) of sites owned, leased, or managed by the company in or adjacent to protected areas and/or key biodiversity areas (KBA),	N/A	UN Global Compact - 2022 Communication on Progress		
	E15, What area (in hectares) of natural ecosystems was converted during the reporting period in areas owned, leased, or managed by the company?	N/A	UN Global Compact - 2022 Communication on Progress		
	E16, Is the company supporting or implementing project(s) focused on ecosystem restoration and protection?	N/A	UN Global Compact - 2022 Communication on Progress		
	E17, Where applicable, please report the company's emissions of the following pollutants during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E18, Please report the company's total weight of waste generated in metric tonnes during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E19, Please report the percentage of the company's waste that was hazardous waste (i,e,, hazardous waste ratio) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E20, Please report the company's estimated metric tonnes of single-use plastic consumed wherever material along the value chain during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E6, What were the company's gross global greenhouse gas emissions for the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	E6,1, Which Scope 3 categories are included in the organization's scope 3 emissions calculation? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 12: Target 12.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E9, Please report the company's renewable energy consumption as a percentage of total energy consumption in the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
Environmental Impact Assessment	Have biodiversity impacts and risks of your mining projects been assessed before the project development stage?	Column 1 - Biodiversity impacts and risks assessed before the project development stage? : "Yes, in all cases" & "Yes, in some cases"	CDP Forests F-MM10.1/F-CO10.1		
	Select the options that best describe your procedures for identifying and assessing biodiversity-related impacts and risks.	Column 2 - Type of assessment: "Full-scale environmental and social impact assessment" & "A limited or focused environmental and social assessment"	CDP Forests F-MM10.1a/F-CO10.1a		
Extended Producer Responsibility	The amount of product or waste covered by Extended Producer Responsibility	N/A	Development of Guidance on Extended Producer Responsibility (EPR)		
GHG emissions	Managing the environmental impacts of company operations on communities	N/A	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
Materials Sourcing & Efficiency	Raw Materials Sourcing	N/A	SASB CG-AA-440a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Materials Efficiency	N/A	SASB RR-WT-440b	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Remanufacturing Design & Services	N/A	SASB RT-IG-440b	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Product End-of-life Management	N/A	SASB TC-TL-440a	TC Technology & Communications	TC-TL Telecommunication Services
	Materials Efficiency	N/A	SASB TR-AP-440b	TR Transportation	TR-AP Auto Parts
	Materials Efficiency & Recycling	N/A	SASB TR-AU-440b	TR Transportation	TR-AU Automobiles
Oil and Gas	Report the total number of Tier 1 and Tier 2 process safety events, and a breakdown of this total by business activity (e.g., exploration, development, production, closure and rehabilitation, refining, processing, transportation, storage).	N/A	GRI 11: Oil and Gas Sector 2021 11.8.3	Oil & Gas	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information

Oil and Gas	The following additional sector disclosures are for organizations with oil sands mining operations.
	• List the organization's tailings facilities.
	• For each tailings facility:
	  - describe the tailings facility;
	  - report whether the facility is active, inactive or closed;
	  - report the date and main findings of the most recent risk assessment.
	• Describe actions taken to:
	  - manage impacts from tailings facilities, including during closure and post-closure;
	  - prevent catastrophic failures of tailings facilities.
		N/A	GRI 11: Oil and Gas Sector 2021 11.8.4	Oil & Gas	

Product Design & Lifecycle Management	Product Lifecycle Environmental Impacts	N/A	SASB CG-AM-410a	CG Consumer Goods	CG-AM Appliance Manufacturing
	Product Lifecycle Environmental Impacts	N/A	SASB CG-BF-410a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Product Packaging & Distribution	N/A	SASB CG-EC-410a	CG Consumer Goods	CG-EC E-Commerce
	Packaging Lifecycle Management	N/A	SASB CG-HP-410a	CG Consumer Goods	CG-HP Household & Personal Products
	Product Sourcing, Packaging & Marketing	N/A	SASB CG-MR-410a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Product Innovation	N/A	SASB EM-CM-410a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	N/A	SASB FN-AC-410a	FN Financials	FN-AC Asset Management & Custody Activities
	Incorporation of Environmental, Social, and Governance Factors in Credit Analysis	N/A	SASB FN-CB-410a	FN Financials	FN-CB Commercial Banks
	Incorporation of Environmental, Social, and Governance Factors in Investment Management	N/A	SASB FN-IN-410a	FN Financials	FN-IN Insurance
	Policies Designed to Incentivize Responsible Behavior	N/A	SASB FN-IN-410b	FN Financials	FN-IN Insurance
	Incorporation of Environmental, Social, and Governance Factors in Investment Banking & Brokerage Activities	N/A	SASB FN-IB-410a	FN Financials	FN-IB Investment Banking & Brokerage
	Promoting Transparent & Efficient Capital Markets	N/A	SASB FN-EX-410a	FN Financials	FN-EX Security & Commodity Exchanges
	Packaging Lifecycle Management	N/A	SASB FB-AB-410a	FB Food & Beverage	FB-AB Alcoholic Beverages

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Design & Lifecycle Management	Packaging Lifecycle Management	N/A	SASB FB-NB-410a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Packaging Lifecycle Management	N/A	SASB FB-PF-410a	FB Food & Beverage	FB-PF Processed Foods
	Product Lifecycle Management	N/A	SASB HC-DI-410a	HC Health Care	HC-DI Health Care Distributors
	Product Design & Lifecycle Management	N/A	SASB HC-MS-410a	HC Health Care	HC-MS Medical Equipment & Supplies
	Lifecycle Impacts of Buildings & Infrastructure	N/A	SASB IF-EN-410a	IF Infrastructure	IF-EN Engineering & Construction Services
	Design for Resource Efficiency	N/A	SASB IF-HB-410a	IF Infrastructure	IF-HB Home Builders
	Management of Tenant Sustainability Impacts	N/A	SASB IF-RE-410a	IF Infrastructure	IF-RE Real Estate
	Sustainability Services	N/A	SASB IF-RS-410a	IF Infrastructure	IF-RS Real Estate Services
	Recycling & Resource Recovery	N/A	SASB IF-WM-420a	IF Infrastructure	IF-WM Waste Management
	Lifecycle Emissions Balance	N/A	SASB RR-BI-410a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Product End-of-life Management	N/A	SASB RR-FC-410b	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Product End-of-life Management	N/A	SASB RR-ST-410b	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Fuel Economy & Emissions in Use-phase	N/A	SASB RT-AE-410a	RT Resource Transformation	RT-AE Aerospace & Defense
	Product Design for Use-phase Efficiency	N/A	SASB RT-CH-410a	RT Resource Transformation	RT-CH Chemicals
	Safety & Environmental Stewardship of Chemicals	N/A	SASB RT-CH-410b	RT Resource Transformation	RT-CH Chemicals
	Product Lifecycle Management	N/A	SASB RT-CP-410a	RT Resource Transformation	RT-CP Containers & Packaging
	Fuel Economy & Emissions in Use-phase	N/A	SASB RT-IG-410a	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Product Lifecycle Management	N/A	SASB TC-ES-410a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Design & Lifecycle Management	Product Lifecycle Management	N/A	SASB TC-HW-410a	TC Technology & Communications	TC-HW Hardware
	Product Lifecycle Management	N/A	SASB TC-SC-410a	TC Technology & Communications	TC-SC Semiconductors
	Design for Fuel Efficiency	N/A	SASB TR-AP-410a	TR Transportation	TR-AP Auto Parts
	Fuel Economy & Use-phase Emissions	N/A	SASB TR-AU-410a	TR Transportation	TR-AU Automobiles
	Fleet Fuel Economy & Utilization	N/A	SASB TR-CR-410a	TR Transportation	TR-CR Car Rental & Leasing
Product Quality & Safety	Management of Chemicals in Products	N/A	SASB CG-BF-250a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Chemical & Safety Hazards of Products	N/A	SASB CG-TS-250a	CG Consumer Goods	CG-TS Toys & Sporting Goods
	Management of Chemicals in Products	N/A	SASB CG-AA-250a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
Waste	The processes used to collect and monitor waste-related data.	N/A	GRI 306-2-c		
	a. For the organization's significant actual and potential waste-related impacts, a description of: i. the inputs, activities, and outputs that lead or could lead to these impacts; ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain.	N/A	GRI 306-1		
	Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse ii. Recycling iii. Composting iv. Recovery, including energy recovery v. Incineration (mass burn) vi. Deep well injection vii. Landfill viii. On-site storage ix. Other (to be specified by the organization)	N/A	GRI 306-2-a		
	Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.	N/A	GRI 306-2-a		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Waste	Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse i. Recycling ii. Composting iii. Recovery, including energy recovery iv. Incineration (mass burn) v. Deep well injection vi. Landfill vii. On-site storage viii. Other (to be specified by the organization)	N/A	GRI 306-2-b		
	If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations.	N/A	GRI 306-2-b		
	Total number and total volume of recorded significant spills.	N/A	GRI 306-3-a		
	Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.	N/A	GRI 306-3-a		
	The following additional information for each spill that was reported in the organization's financial statements: i. Location of spill; ii. Volume of spill; iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization).	N/A	GRI 306-3-b		
	Impacts of significant spills.	N/A	GRI 306-3-c		
	Total weight for each of the following: i. Hazardous waste transported ii. Hazardous waste imported iii. Hazardous waste exported iv. Hazardous waste treated	N/A	GRI 306-4-a		
	Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.	N/A	GRI 306-4-a		
	Percentage of hazardous waste shipped internationally.	N/A	GRI 306-4-b		
	Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations.	N/A	GRI 306-4-b		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Waste	Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations.	N/A	GRI 306-4-c		
	A breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal: i. onsite; ii. offsite.	N/A	GRI 306-4-d		
	Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.	N/A	GRI 306-5-a		
	Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.	N/A	GRI 306-5-b		
	Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.	N/A	GRI 306-5-c		
	For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal: i. onsite; ii. offsite.	N/A	GRI 306-5-d		
Waste & Hazardous Materials Management	Waste Management	N/A	SASB EM-CO-150a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Waste Management	N/A	SASB EM-CM-150a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Waste Management	N/A	SASB EM-IS-150a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Waste & Hazardous Materials Management	N/A	SASB EM-MM-150a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Hazardous Materials Management	N/A	SASB EM-RM-150a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Chemicals Management	N/A	SASB EM-SV-150a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Waste & Hazardous Materials Management	Food Waste Management	N/A	SASB FB-FR-150a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Food & Packaging Waste Management	N/A	SASB FB-RN-150a	FB Food & Beverage	FB-RN Restaurants
	Waste Management	N/A	SASB HC-DY-150a	HC Health Care	HC-DY Health Care Delivery
	Coal Ash Management	N/A	SASB IF-EU-150a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Nuclear Safety & Emergency Management	N/A	SASB IF-EU-540a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Integrity of Gas Delivery Infrastructure	N/A	SASB IF-GU-540a	IF Infrastructure	IF-GU Gas Utilities & Distributors
	Management of Leachate & Hazardous Waste	N/A	SASB IF-WM-150a	IF Infrastructure	IF-WM Waste Management
	Operational Safety, Emergency Preparedness & Response	N/A	SASB RR-BI-540a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Hazardous Waste Management	N/A	SASB RR-ST-150a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Hazardous Waste Management	N/A	SASB RT-AE-150a	RT Resource Transformation	RT-AE Aerospace & Defense
	Hazardous Waste Management	N/A	SASB RT-CH-150a	RT Resource Transformation	RT-CH Chemicals
	Operational Safety, Emergency Preparedness & Response	N/A	SASB RT-CH-540a	RT Resource Transformation	RT-CH Chemicals
	Waste Management	N/A	SASB RT-CP-150a	RT Resource Transformation	RT-CP Containers & Packaging
	Hazardous Waste Management	N/A	SASB RT-EE-150a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Waste Management	N/A	SASB TC-ES-150a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Waste Management	N/A	SASB TC-SC-150a	TC Technology & Communications	TC-SC Semiconductors
	Waste Management	N/A	SASB TR-AP-150a	TR Transportation	TR-AP Auto Parts

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water	A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff).	N/A	GRI 303-1-a		
	A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.	N/A	GRI 303-1-c		
Water & Wastewater Management	Water Management	N/A	SASB EM-CO-140a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Water Management	N/A	SASB EM-CM-140a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Water Management	N/A	SASB EM-IS-140a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Water Management	N/A	SASB EM-MM-140a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Water Management	N/A	SASB EM-EP-140a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Water Management	N/A	SASB EM-RM-140a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Water Management Services	N/A	SASB EM-SV-140a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Water Management	N/A	SASB FB-AG-140a	FB Food & Beverage	FB-AG Agricultural Products
	Water Management	N/A	SASB FB-MP-140a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Water Management	N/A	SASB FB-PF-140a	FB Food & Beverage	FB-PF Processed Foods
	Water Management	N/A	SASB IF-EU-140a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Effluent Quality Management	N/A	SASB IF-WU-140b	IF Infrastructure	IF-WU Water Utilities & Services
	Water Management in Manufacturing	N/A	SASB RR-BI-140a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Water Management	N/A	SASB RR-PP-140a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Water Management in Manufacturing	N/A	SASB RR-ST-140a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water & Wastewater Management	Water Management	N/A	SASB RT-CH-140a	RT Resource Transformation	RT-CH Chemicals
	Water Management	N/A	SASB RT-CP-140a	RT Resource Transformation	RT-CP Containers & Packaging
Water performance	Percent of facilities adhering to relevant water quality standard(s)	%	CEO Water Mandate's Corporate Water Disclosure Guidelines		
	Water performance in the value chain	N/A	CEO Water Mandate's Corporate Water Disclosure Guidelines		

Possible Gaps

- Mitigation/remediation measures
- Environmental performance, mitigation/remediation and expenditure in the supply chain
- Circular business model

IAEG-SDG indicators

Indicators	Units
12.4.1 Number of parties to international multilateral environmental agreements on hazardous waste, and other chemicals that meet their commitments and obligations in transmitting information as required by each relevant agreement	Number of parties
12.4.2 Hazardous waste generated per capita and proportion of hazardous waste treated, by type of treatment	Tons per capita and % of hazardous waste

Target 12.5

By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Basel Convention, Rotterdam Convention, Waigani Convention, London Convention
Publications and other resources on Business and the SDGs	5, 72, 119

Disclosures 12.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CO-160a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Biodiversity Impacts	N/A	SASB EM-CM-160a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Biodiversity Impacts	N/A	SASB EM-MM-160a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Biodiversity Impacts	N/A	SASB EM-EP-160a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Ecological Impacts	N/A	SASB EM-MD-160a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Ecological Impact Management	N/A	SASB EM-SV-160a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental Impacts of Project Development	N/A	SASB IF-EN-160a	IF Infrastructure	IF-EN Engineering & Construction Services
	Land Use & Ecological Impacts	N/A	SASB IF-HB-160a	IF Infrastructure	IF-HB Home Builders
	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines
	Ecological Impacts	N/A	SASB TR-MT-160a	TR Transportation	TR-MT Marine Transportation

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E18, Please report the company's total weight of waste generated in metric tonnes during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E19, Please report the percentage of the company's waste that was hazardous waste (i,e,, hazardous waste ratio) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E20, Please report the company's estimated metric tonnes of single-use plastic consumed wherever material along the value chain during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Extended Producer Responsibility	The amount of product or waste covered by Extended Producer Responsibility	N/A	Development of Guidance on Extended Producer Responsibility (EPR)		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Materials	Percentage of recycled input materials used to manufacture the organization's primary products and services.	N/A	GRI 301-2-a		
	Percentage of reclaimed products and their packaging materials for each product category.	N/A	GRI 301-3-a		
Materials recycling	Virgin Feedstock: Consider a product in which FR represents the fraction of feedstock derived from recycled + sources, FU represents the fraction from reused sources and FS represents the fraction of the, biological materials used which originate from Sustained Production. The fraction of feedstock from virginsources is then $(1-FR-FU-FS)$ and the mass of virgin material is given by $V = M(1-FR-FU-FS)$, where M is the mass of the finished product.	N/A	Ellen MacArthur Foundation MCI tool and methodology		
	Unrecoverable Waste: If CR represents the fraction of the mass of the product being collected for recycling at the end of its use phase, CU, represents the fraction of the mass of the product going into component reuse , CC represents the mass of the product comprising uncontaminated biological materials that are being composted and CE represents the mass of the product comprising biological materials from Sustained Production being used for Energy Recovery. Then the amount of waste going to landfill or energy recovery is: $W = M(1-CR-CU-CC-CE)$.	N/A	Ellen MacArthur Foundation MCI tool and methodology		
	The Linear Flow Index (LFI) measures the proportion of material flowing in a linear fashion, that is, sourced from virgin materials and ending up as unrecoverable waste.	N/A	Ellen MacArthur Foundation MCI tool and methodology		
	The utility of a product has two components: one accounting for the length of the product's use phase and another for the intensity of use.	Lifetime of product Functional units of product	Ellen MacArthur Foundation MCI tool and methodology		
	The Material Circularity Indicator of a product can be defined by considering the Linear Flow Index of the product and a factor F(X), built as a function F of the utility X that determines the influence of the product's utility on its MCI.	$1 - LFI * F(X)$	Ellen MacArthur Foundation MCI tool and methodology		
	Circularity performance based on materials flows	% circular inflow total % circular outflow total % recovery potential % actual recovery	WBCSD CTI indicators v1.0		
	Percentage critical inflow, which highlights the share of the linear inflow considered critical or scarce. This allows companies to assess the risk level of specific material flows and to prioritize accordingly.	%	WBCSD CTI indicators v1.0		
	Percentage recovery type focuses on how material is recovered and recirculated into the value chain. The results provide a breakdown of the shares of recovered material that are reused/repaired, refurbished, remanufactured, recycled or biodegraded/composted.	%	WBCSD CTI indicators v1.0		
	Circular material productivity, which expresses revenues generated per mass unit of linear inflow. The outcome is a conceptual number that will become more meaningful after monitoring over time.	revenue / total mass of linear inflow	WBCSD CTI indicators v1.0		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Materials recycling	% critical inflow, which highlights the share of the linear inflow considered critical or scarce. This allows companies to assess the risk level of specific material flows and to prioritize accordingly.	mass of inflow defined as critical / total mass of linear inflow	WBCSD CTI indicators v1.0		
	Circularity performance based on materials flows	% circular inflow total % circular outflow total % recovery potential % actual recovery	WBCSD CTI indicators v2.0		
	Percentage critical inflow, which highlights the share of the linear inflow considered critical or scarce. This allows companies to assess the risk level of specific material flows and to prioritize accordingly.	%	WBCSD CTI indicators v2.0		
	Percentage recovery type focuses on how material is recovered and recirculated into the value chain. The results provide a breakdown of the shares of recovered material that are reused/repaired, refurbished, remanufactured, recycled or biodegraded/composted.	%	WBCSD CTI indicators v2.0		
	The % renewable energy	%	WBCSD CTI indicators v2.0		
	Circular material productivity	revenue / total mass of linear inflow	WBCSD CTI indicators v2.0		
Materials Sourcing & Efficiency	Raw Materials Sourcing	N/A	SASB CG-AA-440a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Materials Efficiency	N/A	SASB RR-WT-440b	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Remanufacturing Design & Services	N/A	SASB RT-IG-440b	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Product End-of-life Management	N/A	SASB TC-TL-440a	TC Technology & Communications	TC-TL Telecommunication Services
	Materials Efficiency	N/A	SASB TR-AP-440b	TR Transportation	TR-AP Auto Parts
	Materials Efficiency & Recycling	N/A	SASB TR-AU-440b	TR Transportation	TR-AU Automobiles
Product Design & Lifecycle Management	Product Lifecycle Environmental Impacts	N/A	SASB CG-AM-410a	CG Consumer Goods	CG-AM Appliance Manufacturing
	Product Lifecycle Environmental Impacts	N/A	SASB CG-BF-410a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Product Packaging & Distribution	N/A	SASB CG-EC-410a	CG Consumer Goods	CG-EC E-Commerce

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Design & Lifecycle Management	Packaging Lifecycle Management	N/A	SASB CG-HP-410a	CG Consumer Goods	CG-HP Household & Personal Products
	Product Sourcing, Packaging & Marketing	N/A	SASB CG-MR-410a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Product Innovation	N/A	SASB EM-CM-410a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	N/A	SASB FN-AC-410a	FN Financials	FN-AC Asset Management & Custody Activities
	Incorporation of Environmental, Social, and Governance Factors in Credit Analysis	N/A	SASB FN-CB-410a	FN Financials	FN-CB Commercial Banks
	Incorporation of Environmental, Social, and Governance Factors in Investment Management	N/A	SASB FN-IN-410a	FN Financials	FN-IN Insurance
	Policies Designed to Incentivize Responsible Behavior	N/A	SASB FN-IN-410b	FN Financials	FN-IN Insurance
	Incorporation of Environmental, Social, and Governance Factors in Investment Banking & Brokerage Activities	N/A	SASB FN-IB-410a	FN Financials	FN-IB Investment Banking & Brokerage
	Promoting Transparent & Efficient Capital Markets	N/A	SASB FN-EX-410a	FN Financials	FN-EX Security & Commodity Exchanges
	Packaging Lifecycle Management	N/A	SASB FB-AB-410a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Packaging Lifecycle Management	N/A	SASB FB-NB-410a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Packaging Lifecycle Management	N/A	SASB FB-PF-410a	FB Food & Beverage	FB-PF Processed Foods
	Product Lifecycle Management	N/A	SASB HC-DI-410a	HC Health Care	HC-DI Health Care Distributors
	Product Design & Lifecycle Management	N/A	SASB HC-MS-410a	HC Health Care	HC-MS Medical Equipment & Supplies
	Lifecycle Impacts of Buildings & Infrastructure	N/A	SASB IF-EN-410a	IF Infrastructure	IF-EN Engineering & Construction Services
	Design for Resource Efficiency	N/A	SASB IF-HB-410a	IF Infrastructure	IF-HB Home Builders
	Management of Tenant Sustainability Impacts	N/A	SASB IF-RE-410a	IF Infrastructure	IF-RE Real Estate
	Sustainability Services	N/A	SASB IF-RS-410a	IF Infrastructure	IF-RS Real Estate Services
	Recycling & Resource Recovery	N/A	SASB IF-WM-420a	IF Infrastructure	IF-WM Waste Management

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Design & Lifecycle Management	Lifecycle Emissions Balance	N/A	SASB RR-BI-410a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Product End-of-life Management	N/A	SASB RR-FC-410b	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Product End-of-life Management	N/A	SASB RR-ST-410b	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Product Lifecycle Management	N/A	SASB RT-CP-410a	RT Resource Transformation	RT-CP Containers & Packaging
	Product Lifecycle Management	N/A	SASB RT-EE-410a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Product Lifecycle Management	N/A	SASB TC-ES-410a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Product Lifecycle Management	N/A	SASB TC-HW-410a	TC Technology & Communications	TC-HW Hardware
Waste	a. For the organization's significant actual and potential waste-related impacts, a description of: i. the inputs, activities, and outputs that lead or could lead to these impacts; ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain.	N/A	GRI 306-1		
	Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse ii. Recycling iii. Composting iv. Recovery, including energy recovery v. Incineration (mass burn) vi. Deep well injection vii. Landfill viii. On-site storage ix. Other (to be specified by the organization)	N/A	GRI 306-2-a		
	Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.	N/A	GRI 306-2-a		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Waste	Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse ii. Recycling iii. Composting iv. Recovery, including energy recovery v. Incineration (mass burn) vi. Deep well injection vii. Landfill viii. On-site storage ix. Other (to be specified by the organization)	N/A	GRI 306-2-b		
	If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations.	N/A	GRI 306-2-b		
	The processes used to collect and monitor waste-related data.	N/A	GRI 306-2-c		
	Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.	N/A	GRI 306-3-a		
	Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.	N/A	GRI 306-4-a		
	Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations.	N/A	GRI 306-4-b		
	Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations.	N/A	GRI 306-4-c		
	A breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal: i. onsite; ii. offsite.	N/A	GRI 306-4-d		
	Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.	N/A	GRI 306-5-a		
	Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.	N/A	GRI 306-5-b		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Waste	Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.	N/A	GRI 306-5-c		
	For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal: i. onsite; ii. offsite.	N/A	GRI 306-5-d		
	13.4 What is the amount of solid waste being treated (tonnes/year) through the methods listed.	Column 1 - Waste treatment: "Recycling"; "Composting"; "Anaerobic digestion"	CDP C40 Cities 2020 Questionnaire 13,4		
	13.5 Please provide a waste composition analysis.	Requires consulting attachment	CDP C40 Cities 2020 Questionnaire 13,5		
	13.6 Does your city have any of the following initiatives, policies and/or regulations.	Mandatory waste segregation	CDP C40 Cities 2020 Questionnaire 13,6		
Waste & Hazardous Materials Management	Waste Management	N/A	SASB EM-CO-150a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Waste Management	N/A	SASB EM-CM-150a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Waste Management	N/A	SASB EM-IS-150a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Waste & Hazardous Materials Management	N/A	SASB EM-MM-150a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Hazardous Materials Management	N/A	SASB EM-RM-150a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Chemicals Management	N/A	SASB EM-SV-150a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Food Waste Management	N/A	SASB FB-FR-150a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Food & Packaging Waste Management	N/A	SASB FB-RN-150a	FB Food & Beverage	FB-RN Restaurants
	Waste Management	N/A	SASB HC-DY-150a	HC Health Care	HC-DY Health Care Delivery
	Coal Ash Management	N/A	SASB IF-EU-150a	IF Infrastructure	IF-EU Electric Utilities & Power Generators

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Waste & Hazardous Materials Management	Management of Leachate & Hazardous Waste	N/A	SASB IF-WM-150a	IF Infrastructure	IF-WM Waste Management
	Hazardous Waste Management	N/A	SASB RR-ST-150a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Hazardous Waste Management	N/A	SASB RT-AE-150a	RT Resource Transformation	RT-AE Aerospace & Defense
	Hazardous Waste Management	N/A	SASB RT-CH-150a	RT Resource Transformation	RT-CH Chemicals
	Waste Management	N/A	SASB RT-CP-150a	RT Resource Transformation	RT-CP Containers & Packaging
	Hazardous Waste Management	N/A	SASB RT-EE-150a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Waste Management	N/A	SASB TC-ES-150a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Waste Management	N/A	SASB TC-SC-150a	TC Technology & Communications	TC-SC Semiconductors
	Waste Management	N/A	SASB TR-AP-150a	TR Transportation	TR-AP Auto Parts
Waste management	Estimated amount of waste reductions achieved by the company as a result of the initiative. For example, through programs for substitution, recycling or recovery etc.	Tons	BCtA indicators		
	Waste generated per net value added	Tons/unit of $ currency	UNCTAD core SDGs reporting indicators B.2		
Water & Wastewater Management	Water Management	N/A	SASB EM-CO-140a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Water Management	N/A	SASB EM-CM-140a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Water Management	N/A	SASB EM-IS-140a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Water Management	N/A	SASB EM-MM-140a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Water Management	N/A	SASB EM-EP-140a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Water Management	N/A	SASB EM-RM-140a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water & Wastewater Management	Water Management Services	N/A	SASB EM-SV-140a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Water Management	N/A	SASB FB-AG-140a	FB Food & Beverage	FB-AG Agricultural Products
	Water Management	N/A	SASB FB-MP-140a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Water Management	N/A	SASB FB-PF-140a	FB Food & Beverage	FB-PF Processed Foods
	Water Management	N/A	SASB IF-EU-140a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Effluent Quality Management	N/A	SASB IF-WU-140b	IF Infrastructure	IF-WU Water Utilities & Services
	Water Management in Manufacturing	N/A	SASB RR-BI-140a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Water Management	N/A	SASB RR-PP-140a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Water Management in Manufacturing	N/A	SASB RR-ST-140a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Water Management	N/A	SASB RT-CH-140a	RT Resource Transformation	RT-CH Chemicals
	Water Management	N/A	SASB RT-CP-140a	RT Resource Transformation	RT-CP Containers & Packaging

IAEG-SDG indicators

Indicators	Units
12.5.1 National recycling rate, tons of material recycled	% and tons

Target 12.6

Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UNGP, Johannesburg Declaration, UNFCCC, Kyoto Protocol, Paris Agreement
Publications and other resources on Business and the SDGs	7, 13, 30, 43, 45, 57, 63, 81, 88, 98, 103

Disclosures 12.6

Business Theme	Available Business Disclosures	Units	Source		Sector Information	Industry Information
Biodiversity policy	Does your organization have a policy that includes biodiversity-related issues?	Response options: "Yes, we have a documented biodiversity policy that is publicly available" & "Yes, we have a documented biodiversity policy, but it is not publicly available"	CDP Forests	F-MM12.4/F-CO12.4		
	Select the options that best describe the scope and content of your policy.	All response options are relevant	CDP Forests	F-MM12.4a/F-CO12.4a		
Biodiversity-related commitments	Has your organization made any public commitment(s) to reduce or avoid impacts on biodiversity?	Response option: "yes"	CDP Forests	F-MM12.5/F-CO12.5		
	Provide details on your public commitment(s), including the description of specific criteria, coverage, and timeframe.	All response options are relevant	CDP Forests	F-MM12.5a/F-CO12.5a		
Biodiversity-related targets	Have you specified any measurable and time-bound targets related to your commitment(s) to reduce or avoid impacts on biodiversity?	Response option: "yes"	CDP Forests	F-MM14.1/F-CO14.1		
Compensation and Benefits	The company measures, publishes and addresses its gender pay gap.	N/A	WBA - Gender Benchmark Methodology Report 2021			
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress			

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Materials recycling	Circular material productivity, which expresses revenues generated per mass unit of linear inflow. The outcome is a conceptual number that will become more meaningful after monitoring over time.	revenue / total mass of linear inflow	WBCSD CTI indicators v1.0		
Measurement	Does your organization collect production and/or consumption data for your disclosed commodity(ies)?	Column 2 - Data availability/ Disclosure	CDP Forests F1.5		
	Disclose your production and/or consumption data.	Data type: consumption	CDP Forests F1.5a		
Policy	Does your organization have a policy that includes forests-related issues?	Answer option: "Yes, we have a documented forest policy that is publicly available"	CDP Forests F4.5		
Product Design & Lifecycle Management	Promoting Transparent & Efficient Capital Markets	N/A	SASB FN-EX-410a	FN Financials	FN-EX Security & Commodity Exchanges
Public commitment	Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.	All criteria (column 2) listed under the 'environment' and 'social' heading	CDP Forests F4.6b		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Public commitment	Has your organization endorsed any of the following initiatives as part of its public commitment to reduce or remove deforestation and/or forest degradation?	Response options: New York Declaration on Forests; Bonn Challenge; Tropical Forest Alliance 2020; We Mean Business; Cerrado Manifesto; Soy Moratorium; Cattle Agreement (TAC); Chinese Sustainable Meat Declaration; Compromiso Gran Chaco Argentino 2030; Other, please specify	CDP Forests F4.6a		
Strategic business plan	Are biodiversity issues integrated into any aspects of your long-term strategic business plan, and if so how?	Column 2: "Yes, biodiversity-related issues are integrated"	CDP Forests F-MM13.1/F-CO13.1		

Possible Gaps

- Report economic, social and environmental sustainability issues within business scope on a country-by-country basis and follow a common international reporting standard/framework
- Communicate how they address their human rights impacts, their progress on incorporating sustainability principles into business practices
- Ensure transparency and unbiased dialogue with stakeholders

IAEG-SDG indicators

Indicators	Units
12.6.1 Number of companies publishing sustainability reports	Number of companies

Target 12.7

Promote public procurement practices that are sustainable, in accordance with national policies and priorities

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Johannesburg Declaration, Revised GPA
Publications and other resources on Business and the SDGs	7, 12, 30, 82, 99

Disclosures 12.7

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Brazilian Forest Code	For your disclosed commodity(ies), indicate if you collect data regarding your own compliance and/or the compliance of your suppliers with the Brazilian Forest Code.	Column 2 - Do you collect data regarding compliance with the Brazilian Forest Code?: "Yes, from suppliers"; "Yes, from owned and/or managed land"; "Yes, from both suppliers and owned/managed land"	CDP Forests F6.5		
	For your disclosed commodity(ies), indicate which Key Performance Indicators (KPIs) you use to measure your own compliance with the Brazilian Forest Code and your performance against these indicator(s).	Column 2 - KPIs *[ALL]*	CDP Forests F6.5a		
	For your disclosed commodity(ies), indicate which Key Performance Indicators (KPIs) you use to measure the compliance of your suppliers with the Brazilian Forest Code and their performance against these indicator(s).	Column 2 - KPIs *[ALL]*	CDP Forests F6.5b		
Certification	Have you adopted any third-party certification scheme(s) for your disclosed commodity(ies)?	Answer option: "Yes"	CDP Forests F6.3		
	Provide a detailed breakdown of the volume and percentage of your production and/or consumption by certification scheme.	Column: 'Third-party certification scheme' & Column '% of total production/ consumption volume'	CDP Forests F6.3a		
Certified volume sold	For each of your requesting CDP supply chain members, indicate the percentage of certified volume sold per disclosed commodity(ies).	Column: 'Third-party certification scheme' & Column 'Total volume of commodity sold to member'	CDP Forests SF1.1a		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Control systems	For your disclosed commodity(ies), do you have a system to control, monitor, or verify compliance with no conversion and/or no deforestation commitments?	Column: 'A system to control, monitor or verify compliance': "Yes, we have a system in place for our no conversion and/or deforestation commitments" & "Yes, we have a system in place, but for other commitments"	CDP Forests F6.4		
	Provide details on the system, the approaches used to monitor compliance, the quantitative progress, and the non-compliance protocols, to implement your no conversion and/or deforestation commitment(s).	Column 6 - % of total suppliers in compliance & Column 7 - Response to supplier non-compliance	CDP Forests F6.4a		
Dependence	How does your organization produce, use or sell your disclosed commodity(ies)?	Note: all data points where they pertain to procurement	CDP Forests F1.1		
Engagement	Are you working with smallholders to support good agricultural practices and reduce deforestation and/or conversion of natural ecosystems?	Column 2 - Are you working with smallholders?: "Yes, working with smallholders" & Column 3 - Type of smallholder engagement approach: "Supply chain mapping"	CDP Forests F6.7		
	Are you working with your direct suppliers to support and improve their capacity to comply with your forests-related policies, commitments, and other requirements?	Column 2 - Are you working with smallholders?: "Yes, working with direct suppliers" & Column 3 - Type of supplier engagement approach: "Supply chain mapping"	CDP Forests F6.8		
	Are you working beyond your first-tier supplier(s) to manage and mitigate deforestation risks?	Column 2 - Are you working beyond first tier?: "Yes, working beyond first tier"	CDP Forests F6.9		
Legal compliance	For you disclosed commodity(ies), indicate how you ensure legal compliance with forest regulations and/or mandatory standards.	Column - "Law and/or mandatory standard(s)" [ALL]	CDP Forests F6.6a		
	For your disclosed commodity(ies), indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards.	Column - : "Yes, from suppliers"; "Yes, from owned and/or managed land"; "Yes, from both suppliers and owned/managed land"	CDP Forests F6.6		
Materials Sourcing & Efficiency	Raw Materials Sourcing	N/A	SASB CG-AA-440a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Ingredient Sourcing	N/A	SASB FB-AG-440a	FB Food & Beverage	FB-AG Agricultural Products
	Ingredient Sourcing	N/A	SASB FB-AB-440a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Animal & Feed Sourcing	N/A	SASB FB-MP-440a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Materials Sourcing & Efficiency	Ingredient Sourcing	N/A	SASB FB-NB-440a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Ingredient Sourcing	N/A	SASB FB-PF-440a	FB Food & Beverage	FB-PF Processed Foods
	Water Supply Resilience	N/A	SASB IF-WU-440a	IF Infrastructure	IF-WU Water Utilities & Services
	Materials Sourcing	N/A	SASB RR-FC-440a	RR Renewable Resources & Alternative Energy	RR-FC Fuel Cells & Industrial Batteries
	Materials Sourcing	N/A	SASB RR-ST-440a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Materials Efficiency	N/A	SASB RR-WT-440b	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Materials Sourcing	N/A	SASB RR-WT-440a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Materials Sourcing	N/A	SASB RT-AE-440a	RT Resource Transformation	RT-AE Aerospace & Defense
	Materials Sourcing	N/A	SASB RT-EE-440a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Materials Sourcing	N/A	SASB RT-IG-440a	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Remanufacturing Design & Services	N/A	SASB RT-IG-440b	RT Resource Transformation	RT-IG Industrial Machinery & Goods
	Materials Sourcing	N/A	SASB TC-ES-440a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Materials Sourcing	N/A	SASB TC-HW-440a	TC Technology & Communications	TC-HW Hardware
	Materials Sourcing	N/A	SASB TC-SC-440a	TC Technology & Communications	TC-SC Semiconductors
	Product End-of-life Management	N/A	SASB TC-TL-440a	TC Technology & Communications	TC-TL Telecommunication Services
	Materials Efficiency	N/A	SASB TR-AP-440b	TR Transportation	TR-AP Auto Parts
	Materials Sourcing	N/A	SASB TR-AP-440a	TR Transportation	TR-AP Auto Parts
	Materials Efficiency & Recycling	N/A	SASB TR-AU-440b	TR Transportation	TR-AU Automobiles
	Materials Sourcing	N/A	SASB TR-AU-440a	TR Transportation	TR-AU Automobiles

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Measurement	Provide details on the land area you control and/or manage that is used for the production of your disclosed commodity(ies)?	Column 7: certification scheme	CDP Forests F1.3		
Supply Chain Management	Environmental Impacts in the Supply Chain	N/A	SASB CG-AA-430a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Wood Supply Chain Management	N/A	SASB CG-BF-430a	CG Consumer Goods	CG-BF Building Products & Furnishings
	Environmental & Social Impacts of Palm Oil Supply Chain	N/A	SASB CG-HP-430a	CG Consumer Goods	CG-HP Household & Personal Products
	Supply Chain Management	N/A	SASB EM-IS-430a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AG-430a	FB Food & Beverage	FB-AG Agricultural Products
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-AB-430a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Management of Environmental & Social Impacts in the Supply Chain	N/A	SASB FB-FR-430a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Environmental & Social Impacts of Animal Supply Chain	N/A	SASB FB-MP-430a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-NB-430a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Environmental & Social Impacts of Ingredient Supply Chain	N/A	SASB FB-PF-430a	FB Food & Beverage	FB-PF Processed Foods
	Supply Chain Management & Food Sourcing	N/A	SASB FB-RN-430a	FB Food & Beverage	FB-RN Restaurants
	Sourcing & Environmental Impacts of Feedstock Production	N/A	SASB RR-BI-430a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Supply Chain Management	N/A	SASB RR-PP-430a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Supply Chain Management	N/A	SASB RT-CP-430a	RT Resource Transformation	RT-CP Containers & Packaging
	Supply Chain Management	N/A	SASB TC-HW-430a	TC Technology & Communications	TC-HW Hardware
Traceability	Do you have traceability system(s) in place to track and monitor the origin of your disclosed commodity(ies)?	Do you have system(s) in place? Answer option: "Yes" (for all forst risk commodities that apply)	CDP Forests F6.2		
	Provide details on the level of traceability your organization has for its disclosed commodity(ies).	Column: 'Point to which commodity is traceable' & Column '% of total production/ consumption volume'	CDP Forests F6.2a		

Target 12.8

By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Rio Declaration, Aichi Biodiversity Targets
Publications and other resources on Business and the SDGs	7, 45, 46, 88, 106

Disclosures 12.8

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Communication and promotion	Trends in communication programs and actions promoting social corporate responsibility	N/A	Quick guide to the Aichi Biodiversity Targets		
Marketing and Labeling	a. Whether each of the following types of information is required by the organization's procedures for product and service information and labeling: i. The sourcing of components of the product or service; ii. Content, particularly with regard to substances that might produce an environmental or social impact; iii. Safe use of the product or service; iv. Disposal of the product and environmental or social impacts; v. Other (explain). b. Percentage of significant product or service categories covered by and assessed for compliance with such procedures.	N/A	GRI 417-1		
Product Design & Lifecycle Management	Promoting Transparent & Efficient Capital Markets	N/A	SASB FN-EX-410a	FN Financials	FN-EX Security & Commodity Exchanges
Product information	Commitments to responsible marketing including labeling transparency	Example metrics: % promoting products meeting the Children's Food and Beverage Initiative (CFBAI) Uniform Nutrition Criteria # of child advertising impressions	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	Consumer information about calories, additives, etc on containers (Global Information System on Alcohol and Health)	N/A	WHO Global Health Observatory indicator (adapted)		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Selling Practices & Product Labeling	Product Labeling & Marketing	N/A	SASB FB-FR-270a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Product Labeling & Marketing	N/A	SASB FB-NB-270a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Product Labeling & Marketing	N/A	SASB FB-PF-270a	FB Food & Beverage	FB-PF Processed Foods

Possible Gaps

- Stakeholder engagement and communication
- Product traceability and certification
- Educating consumers and the supply chain
- Information needs of vulnerable and disadvantaged consumers in e-commerce
- Effectiveness and relevance of information provided to consumers

IAEG-SDG indicators

Indicators	Units
12.8.1 Extent to which (i) global citizenship education and (ii) education for sustainable development (including climate change education) are mainstreamed in (a) national education policies; (b) curricula; (c) teacher education; and (d) student assessment	N/A

Target 12.A

Support developing countries to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production.

Disclosures 12.A

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Energy	8.4 How much (in MW capacity) renewable energy is installed within the city boundary in the following categories?	Column 1 - Type & Column 2 - MW capacity	CDP Cities 2020 Questionnaire 8,4		
	8.3 What percentage of your city's electricity grid mix is zero carbon? "Zero carbon" includes solar, wind, hydro, biomass and geothermal as the source to produce electricity.	Response option: "Percentage field"	CDP C40 Cities 2020 Questionnaire 8,3		
	8.0 Does your city have a renewable energy or electricity target?	Response options: "Yes"	CDP Cities 2020 Questionnaire 8		
	8.1 Please indicate the source mix of electricity consumed in your city.	Column 1 - Energy source: "Biomass", "Geothermal", "Hydro", "Solar", "Wind" & Column 2 - Percentage (need 3.14 to calculate exact indicator)	CDP Cities 2020 Questionnaire 8,1		
	4.6a Please provide details of your renewable energy or electricity target(s).	Total renewable energy / electricity covered by target in base year (in unit specified in column 3)	CDP States and Regions 2020 Questionnaire 4.6a		
	8.0a Please provide details of your renewable energy or electricity target(s) and how the city plans to meet those targets.	Column 5 - Total renewable energy / electricity covered by target in base year (in unit specified in column 3: Energy/electricity types covered by target)	CDP Cities 2020 Questionnaire 8.0a		
	4.6 Does your region have a renewable energy or electricity target in place at the region-wide level and/or your government operations?	Response options: "Yes"	CDP States and Regions 2020 Questionnaire 4,6		
Region-wide electricity	3.15 Please detail the energy mix of your region-wide electricity generation (%).	Column 1 - Energy source: "Biomass", "Geothermal", "Hydro", "Solar", "Wind" & Column 2 - Percentage	CDP States and Regions 2020 Questionnaire 3,15		

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Target 12.B

Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products.

Disclosures 12.B

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines

Target 12.C

Rationalize inefficient fossil-fuel subsidies that encourage wasteful consumption by removing market distortions, in accordance with national circumstances, including by restructuring taxation and phasing out those harmful subsidies, where they exist, to reflect their environmental impacts, taking fully into account the specific needs and conditions of developing countries and minimizing the possible adverse impacts on their development in a manner that protects the poor and the affected communities.

Disclosures 12.C

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Management of the Legal & Regulatory Environment	Management of the Legal & Regulatory Environment	N/A	SASB EM-EP-530a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Management of the Legal & Regulatory Environment	N/A	SASB EM-RM-530a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Management of the Legal & Regulatory Environment	N/A	SASB EM-SV-530a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Management of the Legal & Regulatory Environment	N/A	SASB RR-BI-530a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels

GOAL 13. CLIMATE ACTION

13 CLIMATE ACTION

SUSTAINABLE DEVELOPMENT GOAL 13:

TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS

13 CLIMATE ACTION

Target 13.1

Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UNFCCC, Kyoto Protocol, Paris Agreement, Sendai Framework
Publications and other resources on Business and the SDGs	81, 84, 98, 105, 106, 116

Disclosures 13.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Adaptation Actions	3.0 Please describe the main actions you are taking to reduce the risk to, and vulnerability of, your city's infrastructure, services, citizens, and businesses from climate change as identified in the Climate Hazards section.	Column 3 - Action title: [ALL]	CDP Cities 2020 Questionnaire 3		
Adaptation Goals	3.3 Please describe the main goals of your city's adaptation efforts and the metrics/KPIs for each goal.	Column 5 - Does this goal align with a requirement from a higher level of government?: "Yes" &"Yes, and it exceeds its scale or requirements"	CDP Cities 2020 Questionnaire 3,3		
Assessment and planning	5.1 Has a climate change risk or vulnerability assessment been undertaken for your region?	Response option: "Yes"	CDP States and Regions 2020 Questionnaire 5,1		
	5.1a Please upload your climate change risk or vulnerability assessment.	Requires reading attachements	CDP States and Regions 2020 Questionnaire 5.1a		
	5.1b Provide details of your climate change risk and vulnerability assessment.	Column 1 - Primary methodology	CDP States and Regions 2020 Questionnaire 5.1b		
	5.2a Please provide the details of your climate adaptation plan.	Attachment is relevant here	CDP States and Regions 2020 Questionnaire 5.2a		
	5.2b If not available online, please upload your climate adaptation plan.	Attachment is relevant here	CDP States and Regions 2020 Questionnaire 5.2b		
	5.3 Please describe the adaptation goals/objectives you have for your region.	Free text	CDP States and Regions 2020 Questionnaire 5,3		
Business strategy	Have climate-related risks and opportunities influenced your organization's strategy and/or financial planning?	All	CDP Climate change C3.1		
Climate Hazards	2.3a Please report on how climate change impacts health outcomes and health services in your city.	Column 4 - Identify the climate-related health issues faced by your city: "Direct physical injuries and deaths due to extreme weather events"	CDP Cities 2020 Questionnaire 2.3a		
	2.1a Have you identified the most vulnerable geographic areas in your city?	Response option: "Yes"	CDP Cities 2020 Questionnaire 2.1a		
	2.1b Based on the climate hazards identified as "high risk" in your city, have you identified climate exposure scenarios?	Response option: "Yes"	CDP Cities 2020 Questionnaire 2.1b		
	2.1c Have you compiled information related to climate risk, vulnerabilities, and adaptive capacities into a baseline synthesis report?	Response option: "Yes" & free text	CDP Cities 2020 Questionnaire 2.1c		
	2.3 Is your city facing risks to public health or health systems associated with climate change?	Response option: "Yes"	CDP Cities 2020 Questionnaire 2,3		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Climate Risk and Vulnerability Assessment	2.0 Has a climate change risk or vulnerability assessment been undertaken for your city?	Response option: "Yes"	CDP Cities 2020 Questionnaire 2		
	2.0b Please attach and provide details on your climate change risk and vulnerability assessment. Please provide details on the boundary of your assessment, and where this differs from your city's boundary, please provide an explanation.	Ask for actual publications - requires processing these	CDP Cities 2020 Questionnaire 2.0b		
Climate risks and adaptation actions	5.4b Please describe the adaptation actions you are taking to reduce the vulnerability of your region's citizens, businesses and infrastructure to the risks due to climate change identified in 5.4a.	Column 4 - Action description	CDP States and Regions 2020 Questionnaire 5.4b		
Economic Performance	Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including: i. A description of the risk or opportunity and its classification as either physical, regulatory, or other; ii. A description of the impact associated with the risk or opportunity; iii. The financial implications of the risk or opportunity before action is taken; iv. The methods used to manage the risk or opportunity; v. The costs of actions taken to manage the risk or opportunity.	N/A	GRI 201-2-a		
Emissions	a. Gross direct (Scope 1) GHG emissions in metric tons of CO_2 equivalent. b. Gases included in the calculation; whether CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO_2 emissions in metric tons of CO_2 equivalent.	N/A	GRI 305-1		
	a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO_2 equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO_2 equivalent. c. If available, the gases included in the calculation; whether CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.	N/A	GRI 305-2		
	a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO_2 equivalent. b. If available, the gases included in the calculation; whether CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO_2 emissions in metric tons of CO_2 equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.	N/A	GRI 305-3		
	GHG emissions intensity ratio for the organization.	N/A	GRI 305-4-a		
	GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO_2 equivalent.	N/A	GRI 305-5-a		
Energy	a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. (...)	N/A	GRI 302-1		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
continued	c. In joules, watt-hours or multiples, the total: i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption d. In joules, watt-hours or multiples, the total: i. electricity sold ii. heating sold iii. cooling sold iv. steam sold e. Total energy consumption within the organization, in joules or multiples. f. Standards, methodologies, assumptions, and/or calculation tools used. g. Source of the conversion factors used.	N/A	GRI 302-1		
Energy	Energy consumption outside of the organization, in joules or multiples.	N/A	GRI 302-2-a		
	Energy intensity ratio for the organization.	N/A	GRI 302-3-a		
	Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.	N/A	GRI 302-4-a		
	Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.	N/A	GRI 302-5-a		
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E10, What percent of the company's revenue came from environmentally friendly products / services during this reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		

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Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E6, What were the company's gross global greenhouse gas emissions for the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	E6,1, Which Scope 3 categories are included in the organization's scope 3 emissions calculation? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	E9, Please report the company's renewable energy consumption as a percentage of total energy consumption in the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
Environmental expenditure	Environmental protection expenditure including costs of waste disposal, emissions treatment, and remediation and costs of prevention and environmental management	$ currency			
GHG emissions	Any efforts to minimize greenhouse gas emissions can be included here. This will be most relevant to Goods and Services initiatives aimed at improving access to energy efficient housing or clean energy products to consumers.	CO_2 equivalent)	BCtA indicators		
	CO_2 intensity	Kg per kg of oil equivalent energy use	World Bank WDI (adapted)		
	GHG net emissions/removals by LUCF	Mt of CO_2 equivalent	World Bank WDI (adapted)		
	Emission of HFC gas, PFC gas and SF6 gas and other greenhouse gas emissions	Thousand metric tons of CO_2 equivalent and % change from 1990	World Bank WDI (adapted)		
	Methane emissions	Kt of CO_2 equivalent and % change from 1990	World Bank WDI (adapted)		
	Nitrous oxide emissions	Thousand metric tons of CO_2 equivalent and % change from 1990	World Bank WDI (adapted)		
	Total greenhouse gas emissions	Kt of CO_2 equivalent and % change from 1990	World Bank WDI (adapted)		
	Energy related methane emissions	% of total methane emissions	World Bank WDI (adapted)		
	CO_2 emissions from gaseous fuel consumption, liquid fuel consumption, and solid fuel consumption	Kt and % of total	World Bank WDI (adapted)		
GHG reduction /renewable energy target	Set and meet time-bound targets to reduce GHG emissions: absolute targets; intensity targets; reporting progress; time-bound targets; science-based assessment that limits temperature change to 2°C	N/A	Behind the Brands scorecard indicator cc3.1.1		
Management processes	Does your organization have a process for identifying, assessing, and responding to climate-related risks and opportunities?	All	CDP Climate change C2.1		
	Which risk types are considered in your organization's climate-related risk assessments?	All	CDP Climate change C2.2a		
	Do you assess your portfolio's exposure to climate-related risks and opportunities?	All	CDP Climate change C-FS2.2b		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Materials Sourcing & Efficiency	Raw Materials Sourcing	N/A	SASB CG-AA-440a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Ingredient Sourcing	N/A	SASB FB-AG-440a	FB Food & Beverage	FB-AG Agricultural Products
	Ingredient Sourcing	N/A	SASB FB-AB-440a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Animal & Feed Sourcing	N/A	SASB FB-MP-440a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Ingredient Sourcing	N/A	SASB FB-NB-440a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Ingredient Sourcing	N/A	SASB FB-PF-440a	FB Food & Beverage	FB-PF Processed Foods
	Supply Chain Management & Food Sourcing	N/A	SASB FB-RN-430a	FB Food & Beverage	FB-RN Restaurants
	Water Supply Resilience	N/A	SASB IF-WU-440a	IF Infrastructure	IF-WU Water Utilities & Services
Physical Impacts of Climate Change	Environmental Risk Exposure	N/A	SASB FN-IN-450a	FN Financials	FN-IN Insurance
	Environmental Risk to Mortgaged Properties	N/A	SASB FN-MF-450a	FN Financials	FN-MF Mortgage Finance
	Climate Change Impacts on Human Health & Infrastructure	N/A	SASB HC-DY-450a	HC Health Care	HC-DY Health Care Delivery
	Climate Change Impacts on Human Health	N/A	SASB HC-MC-450a	HC Health Care	HC-MC Managed Care
	Climate Change Adaptation	N/A	SASB IF-HB-420a	IF Infrastructure	IF-HB Home Builders
	Climate Change Adaptation	N/A	SASB IF-RE-450a	IF Infrastructure	IF-RE Real Estate
	Network Resiliency & Impacts of Climate Change	N/A	SASB IF-WU-450a	IF Infrastructure	IF-WU Water Utilities & Services
	Climate Change Adaptation	N/A	SASB RR-FM-450a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
	Climate Change Adaptation	N/A	SASB SV-HL-450a	SV Services	SV-HL Hotels & Lodging
Reporting	Adequate disclosure of GHG emissions data: appearance in CDP, CDLI, CDPI; published information in sources other than CDP	N/A	Behind the Brands scorecard indicator cc2.1		
	Reporting of supply-chain risks: on climate change risks; US companies reporting on mandatory security filings [cc2.3]	N/A	Behind the Brands scorecard indicator cc2.3		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Risk and opportunities due to climate change	Does the Company's operations pose a risk of environmental disasters (e.g. drought, contamination, etc.)? If yes, does the Company engage with communities to mitigate and manage these environmental risks on local communities? If yes, provide details, such as the practices or programmes in place, objectives and targets).	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 17.10		
	Does the Company engage in initiatives that promote resilient practices and/or upgrade value chain procedures in order to address climate change? If yes, do the initiatives extend to stakeholders outside the value chain (e.g., surrounding communities and smallholders)?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 17.13		
	Does the Company system engage with commercial partners and/or smallholders to understand the impacts of climate change on suppliers and the supply chain? If yes, provide details on the engagement.	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 17.8		
	Does the Company system promote climate resilient practices within its business relationships? If yes, do these practices extend to smallholders (where applicable)? If yes, provide details on practices, including objectives.	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 17.9		
Risk disclosure	Have you identified any inherent climate-related risks with the potential to have a substantive financial or strategic impact on your business?	All	CDP Climate change C2.3		
Socio-economic risks and opportunities	2.5 Report the socio-economic impacts that your region faces as a result of climate-related risks and describe the actions taken to manage these risks.	Column 6 - Actions taken to manage risk	CDP States and Regions 2020 Questionnaire 2,5		
Systemic Risk Management	Grid Resiliency	N/A	SASB IF-EU-550a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Managing Systemic Risks from Technology Disruptions	N/A	SASB TC-TL-550a	TC Technology & Communications	TC-TL Telecommunication Services

Possible Gaps

- Science-based GHG reduction targets
- Comprehensive corporate adaptation goals
- Sustainability management in supply chain
- Transferrable climate mitigation and adaptation technologies

IAEG-SDG indicators

Indicators	Units
13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population	Number per 100,000 people
13.1.2 Number of countries that adopt and implement national disaster risk reduction strategies in line with the Sendai Framework for Disaster Risk Reduction 2015-2030	Number of countries
13.1.3 Proportion of local governments that adopt and implement local disaster risk reduction strategies in line with national disaster risk reduction strategies	% of local governments

Target 13.2

Integrate climate change measures into national policies, strategies and planning

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Rio Declaration, UNFCCC, Johannesburg Declaration
Publications and other resources on Business and the SDGs	81, 111, 116

Disclosures 13.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Allocating your emissions to your customers	Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.	Column "Emissions in metric tons"	CDP Climate change SC1.1		
Base year emissions	Provide your base year and base year emissions (Scopes 1 and 2).	All	CDP Climate change C5.1		
Best available techniques: Cement	Disclose your organization's best available techniques as a percentage of Portland cement clinker production capacity.	All	CDP Climate change C-CE4.9		
Best available techniques: Steel	Disclose your organization's best available techniques as a percentage of total plant capacity.	All	CDP Climate change C-ST4.9		
Biogenic carbon data	Provide the emissions from biogenic carbon relevant to your organization in metric tons CO_2.	All	CDP Climate change C6.7a		
Biogenic carbon data: agriculture	Account for biogenic carbon data pertaining to your direct operations and identify any exclusions.	Column "emissions"	CDP Climate change C-AC6.8a/C-FB6.8a/C-PF6.8a		
Buildings	9.2 Is your city implementing a strategy/pathway/roadmap to ensure that all new buildings are net zero carbon operational by 2030?	Column 1 - Response: "Yes" & Column 2 - Building types that the policy applies to	CDP C40 Cities 2020 Questionnaire 9,2		
	9.3 Is your city implementing any requirements to achieve net zero carbon existing buildings? For example, regulations, codes or planning policies requiring Passive House or other ultra-high efficiency standards for existing buildings being implemented.	Response option: "Yes"	CDP C40 Cities 2020 Questionnaire 9,3		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Business strategy: Financial services	Are climate-related issues considered in the policy framework of your organization?	All	CDP Climate change C-FS3.2		
City-wide GHG Emissions Data	4.6a The Global Covenant of Mayors requires committed cities to report their inventories in the format of the new Common Reporting Framework, to encourage standard reporting of emissions data. Please provide a breakdown of your city-wide emissions by sector and sub-sector in the table below. Where emissions data is not available, please use the relevant notation keys to explain the reason why.	Column 2 - Direct emissions & Column 4 - Indirect emissions from the use of grid-supplied electricity, heat, steam and/or cooling (metric tonnes CO_2e) using field *[Total Emissions (excluding generation of grid-supplied energy]*	CDP Cities 2020 Questionnaire 4.6a		
	4.6b Please provide a summary of emissions by sector and scope as defined in the Global Protocol for Community Greenhouse Gas Emissions Inventories (GPC) in the table below.	Column 2 - Emissions using field *[TOTAL BASIC emissions]*	CDP Cities 2020 Questionnaire 4.6b		
	4.6c Please provide a breakdown of your GHG emissions by scope. Where values are not available, please use the comment field to indicate the reason why.	Column 2 - Metric tonnes CO_2e & Column 1 Scope	CDP Cities 2020 Questionnaire 4.6c		
City-wide GHG Emissions Data	4.5 Please attach your city-wide inventory in Excel or other spreadsheet format and provide additional details on the inventory calculation methods in the table below.	Requires looking at actual inventory for data	CDP Cities 2020 Questionnaire 4,5		
	4.3 Please give the name of the primary protocol, standard, or methodology you have used to calculate your city's city-wide GHG emissions.	Column 1 - Primary protocol: "Global Protocol for Community Greenhouse Gas Emissions Inventories (GPC)"; "International Standard for Determining Greenhouse Gas Emissions for Cities (UNEP and World Bank)"; "2006 IPCC Guidelines for National Greenhouse Gas Inventories"; "U.S. Community Protocol for Accounting and Reporting of Greenhouse Gas Emissions (ICLEI)"; "Regional or country specific methodology"; "City specific methodology"; "Other, please specify"	CDP Cities 2020 Questionnaire 4,3		
	4.4 Which gases are included in your city-wide emissions inventory?	Response options: CO_2; CH4; N2O; HFCs; PFCs; SF6; NF3	CDP Cities 2020 Questionnaire 4,4		
Climate Action Planning	6.13 Describe how your city plans to enhance ambition and scale up Climate Action Plan (integrated/adaptation/mitigation) and actions to achieve climate neutrality.	Open text	CDP Cities 2020 Questionnaire 6,13		
Collaborative opportunities	Please propose any mutually beneficial climate-related projects you could collaborate on with specific CDP Supply Chain members.	All	CDP Climate change SC2.1		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Collaborative opportunities	Have requests or initiatives by CDP Supply Chain members prompted your organization to undertake organizational-level emissions reduction initiatives?	All	CDP Climate change SC2.2		
	Specify the requesting member(s) that have driven organizational-level emissions reduction initiatives, and provide information on the initiatives.	All	CDP Climate change SC2.2a		
Communications	Have you published information about your organization's response to climate change and GHG emissions performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s).	All	CDP Climate change C12.4		
Ecosystem restoration projects	Is your organization supporting or implementing project(s) focused on ecosystem restoration and protection?	Response options: "Yes"	CDP Forests F6.11		
	Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).	Column 2 - Project type: "Forest ecosystem restoration"; "Other ecosystem restoration"; "Reforestation"; "Natural regeneration" & Column 7 - Project area & Column 12 - Measured outcomes to date	CDP Forests F6.11a		
Emissions intensities	Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO_2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.	Column "metric numerator"	CDP Climate change C6.10		
Emissions intensities: Cement	State your organization's Scope 1 and Scope 2 emissions intensities related to cement production activities.	All	CDP Climate change C-CE6.11		
Emissions intensities: Oil and gas	Provide the intensity figures for Scope 1 emissions (metric tons CO_2e) per unit of hydrocarbon category.	Columns "unit of hydrocarbon category" and "metroc tons CO_2 from hydrocabon category per unit"	CDP Climate change C-OG6.12		
Emissions intensities: Transport services	What are your primary intensity (activity-based) metrics that are appropriate to your emissions from transport activities in Scope 1, 2, and 3?	Column "metric numerator"	CDP Climate change C-TS6.15		
Emissions methodology	Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.	All	CDP Climate change C5.2		
	Provide details of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.	All	CDP Climate change C5.2a		
Emissions performance	Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.	All	CDP Climate change C7.9a		
	How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?	All	CDP Climate change C7.9		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Emissions performance	How do your total Scope 3 emissions for the reporting year compare to those of the previous reporting year?	All	CDP Climate change C-CG7.10		
	For each Scope 3 category calculated in C6.5, specify how your emissions compare to the previous year and identify the reason for any change.	All	CDP Climate change C-CG7.10a		
Emissions reduction – Region-wide	4.1 Does your region have a climate change action plan for reducing region-wide GHG emissions?	Response option: "Yes"	CDP States and Regions 2020 Questionnaire 4,1		
	4.3 Please provide the details of your region's historical and projected region-wide total emissions.	Column 3 - Region's total medium-term projected emissions & Column 5 - Region's total long-term projected emissions	CDP States and Regions 2020 Questionnaire 4,3		
	4.1a Please attach your region's climate change action plan below.	Attachment	CDP States and Regions 2020 Questionnaire 4.1a		
	4.2 Do you have a GHG emissions reduction target in place at the region-wide level? Select all that apply.	Response options: "Base year emissions (absolute) target"; "Fixed level target"; "Base year intensity target"; "Baseline scenario (business as usual) target" *[ANY]*	CDP States and Regions 2020 Questionnaire 4,2		
Emissions targets	Provide details of your absolute emissions target(s) and progress made against those targets.	All	CDP Climate change C4.1a		
	Did you have an emissions target that was active in the reporting year?	All	CDP Climate change C4.1		
	Provide details of your emissions intensity target(s) and progress made against those target(s).	All	CDP Climate change C4.1b		
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E10, What percent of the company's revenue came from environmentally friendly products / services during this reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E6, What were the company's gross global greenhouse gas emissions for the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	E6,1, Which Scope 3 categories are included in the organization's scope 3 emissions calculation? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	E9, Please report the company's renewable energy consumption as a percentage of total energy consumption in the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
Exclusions	Provide details of the sources of Scope 1 and Scope 2 emissions that are within your selected reporting boundary which are not included in your disclosure.	All	CDP Climate change C6.4a		
Flaring reduction efforts	If flaring is relevant to your coal mining operations, describe your organization's efforts to reduce flaring, including any flaring reduction targets.	All	CDP Climate change C-CO4.8		
	If flaring is relevant to your oil and gas production activities, describe your organization's efforts to reduce flaring, including any flaring reduction targets.	All	CDP Climate change C-OG4.8		
GHG Emissions	Product Packaging & Distribution	N/A	SASB CG-EC-410a	CG Consumer Goods	CG-EC E-Commerce
	Greenhouse Gas Emissions	N/A	SASB EM-CO-110a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Reserves Valuation & Capital Expenditures	N/A	SASB EM-CO-420a	EM Extractives & Minerals Processing	EM-CO Coal Operations

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
GHG Emissions	Greenhouse Gas Emissions	N/A	SASB EM-CM-110a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Greenhouse Gas Emissions	N/A	SASB EM-IS-110a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Greenhouse Gas Emissions	N/A	SASB EM-MM-110a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Greenhouse Gas Emissions	N/A	SASB EM-EP-110a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Reserves Valuation & Capital Expenditures	N/A	SASB EM-EP-420a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Greenhouse Gas Emissions	N/A	SASB EM-MD-110a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Greenhouse Gas Emissions	N/A	SASB EM-RM-110a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Emissions Reduction Services & Fuels Management	N/A	SASB EM-SV-110a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Greenhouse Gas Emissions	N/A	SASB FB-AG-110a	FB Food & Beverage	FB-AG Agricultural Products
	Air Emissions from Refrigeration	N/A	SASB FB-FR-110b	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Fleet Fuel Management	N/A	SASB FB-FR-110a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Greenhouse Gas Emissions	N/A	SASB FB-MP-110a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Fleet Fuel Management	N/A	SASB FB-NB-110a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Fleet Fuel Management	N/A	SASB HC-DI-110a	HC Health Care	HC-DI Health Care Distributors
	Greenhouse Gas Emissions & Energy Resource Planning	N/A	SASB IF-EU-110a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Fleet Fuel Management	N/A	SASB IF-WM-110b	IF Infrastructure	IF-WM Waste Management
	Greenhouse Gas Emissions	N/A	SASB IF-WM-110a	IF Infrastructure	IF-WM Waste Management

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
GHG Emissions	Lifecycle Emissions Balance	N/A	SASB RR-BI-410a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Greenhouse Gas Emissions	N/A	SASB RR-PP-110a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Greenhouse Gas Emissions	N/A	SASB RT-CH-110a	RT Resource Transformation	RT-CH Chemicals
	Greenhouse Gas Emissions	N/A	SASB RT-CP-110a	RT Resource Transformation	RT-CP Containers & Packaging
	Greenhouse Gas Emissions	N/A	SASB TC-SC-110a	TC Technology & Communications	TC-SC Semiconductors
	Greenhouse Gas Emissions	N/A	SASB TR-AF-110a	TR Transportation	TR-AF Air Freight & Logistics
	Greenhouse Gas Emissions	N/A	SASB TR-AL-110a	TR Transportation	TR-AL Airlines
	Greenhouse Gas Emissions	N/A	SASB TR-CL-110a	TR Transportation	TR-CL Cruise Lines
	Greenhouse Gas Emissions	N/A	SASB TR-MT-110a	TR Transportation	TR-MT Marine Transportation
	Greenhouse Gas Emissions	N/A	SASB TR-RA-110a	TR Transportation	TR-RA Rail Transportation
	Greenhouse Gas Emissions	N/A	SASB TR-RO-110a	TR Transportation	TR-RO Road Transportation
Governance	1.0a Please detail which goals and targets are incorporated in your city's master plan and describe how these goals are addressed in the table below.	Column 1 - goal: "Energy efficiency target" & "Renewable energy target" & "Emissions reduction target" & "Adaptation target"	CDP Cities 2020 Questionnaire 1.0a		
Greenhouse gas (GHG) emissions data – Region-wide	3.5b Break down your total gross emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).	Column 2 - Total gross emissions (metric tonnes CO_2e)	CDP States and Regions 2020 Questionnaire 3.5b		
	3.6 Please provide the details of your latest inventory's total region-wide GHG emissions for the accounting year or 12-month period as reported in 3.2.	Column 1 - Emission types: "Total gross emissions (excludes sinks) & Total net emissions (includes sinks)"	CDP States and Regions 2020 Questionnaire 3,6		
	3.9a Please provide the breakdown of your GHG emissions by scope.	Column 2 - Metric tonnes CO_2e & Column 1 Scope	CDP States and Regions 2020 Questionnaire 3.9a		
	3.7a Please report your region-wide base year emissions in the table below.	Column 1 - Emission types: "Total gross emissions (excludes sinks) & Total net emissions (includes sinks)"	CDP States and Regions 2020 Questionnaire 3.7a		
	3.10 Please attach your latest region-wide inventory in the table below.	Requires looking at actual inventory for data	CDP States and Regions 2020 Questionnaire 3,1		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Greenhouse gas (GHG) emissions data – Region-wide	3.4 Please select the name of the primary protocol, standard, or methodology you have used to calculate GHG emissions and explain how it has been used as well as any additional protocols and processes for data collection.	Column 1 - Primary protocol: "1996 IPCC Guidelines for National Greenhouse Gas Inventories"; "2006 IPCC Guidelines for National Greenhouse Gas Inventories International Emissions Analysis Protocol (ICLEI)"; "The Climate Registry General Reporting Protocol"; "U.S. EPA Greenhouse Gas Reporting Program (includes US EPA SIT tool, FLIGHT tool etc.)"; "EMEP/EEA air pollutant emissions inventory guidebook (EMEP CORINAIR emission inventory)"; "Regional specific methodology": "Country specific methodology"; "Other, please specify"	CDP States and Regions 2020 Questionnaire 3,4		
	3.5 Please select which gases are included in your latest region-wide GHG emissions inventory.	Response options: CO_2; CH4; N2O; HFCs; PFCs; SF6; NF3	CDP States and Regions 2020 Questionnaire 3,5		
	3.11a Where it will facilitate a greater understanding of your region-wide emissions, please provide a breakdown of these emissions by the 1996 IPCC sector in the table below.	Column 2 - Emissions (metric tonnes CO_2e)	CDP States and Regions 2020 Questionnaire 3.11a		
	3.11b Where it will facilitate a greater understanding of your region-wide emissions, please provide a breakdown of these emissions by the 2006 IPCC sector in the table below.	Column 2 - Emissions (metric tonnes CO_2e)	CDP States and Regions 2020 Questionnaire 3.11b		
	3.11c Where it will facilitate a greater understanding of your region-wide emissions, please provide a breakdown of these emissions by UNFCCC sector.	Column 3 - Emissions (metric tonnes CO_2e) & Column 2 - Scope "Total"	CDP States and Regions 2020 Questionnaire 3.11c		
	3.11d Where it will facilitate a greater understanding of your region-wide emissions, please provide a breakdown of these emissions by end user (buildings, water, waste, transport), economic sector (residential, commercial, industrial, institutional), or any other classification system used in your region.	Column 3 - Emissions (metric tonnes CO_2e) & Column 2 - Scope "Total"	CDP States and Regions 2020 Questionnaire 3.11d		
	3.8 Please indicate if your region-wide emissions have increased, decreased, or stayed the same since your last emissions inventory, and please describe why.	COLUMN 1 - Change in emissions	CDP States and Regions 2020 Questionnaire 3,8		
Historical emissions inventories	4.13 Please provide details on any historical and base year city-wide emissions inventories your city has, in order to allow assessment of targets in the table below.	Column 2 - Previous emissions (metric tonnes CO_2e) & Column 1 - Inventory date from & Column 3 - Scopes/boundary covered	CDP Cities 2020 Questionnaire 4,13		
Industry collaboration	Are you a signatory of any climate-related collaborative industry frameworks, initiatives and/or commitments?	All	CDP Climate change C-FS12.5		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Leak detection and repair	Does your organization conduct leak detection and repair (LDAR) or use other methods to find and fix fugitive methane emissions from coal mining activities?	All	CDP Climate change C-CO4.7		
	Does your organization conduct leak detection and repair (LDAR) or use other methods to find and fix fugitive methane emissions from oil and gas production activities?	All	CDP Climate change C-OG4.7		
Life cycle emissions assessments: buildings	Provide details of the embodied carbon emissions of new construction or major renovation projects completed in the last three years.	Column "embodied carbon"	CDP Climate change C-CN6.6c/C-RE6.6c		
Materials Sourcing & Efficiency	Raw Materials Sourcing	N/A	SASB CG-AA-440a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Ingredient Sourcing	N/A	SASB FB-AG-440a	FB Food & Beverage	FB-AG Agricultural Products
	Ingredient Sourcing	N/A	SASB FB-AB-440a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Animal & Feed Sourcing	N/A	SASB FB-MP-440a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Ingredient Sourcing	N/A	SASB FB-NB-440a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Ingredient Sourcing	N/A	SASB FB-PF-440a	FB Food & Beverage	FB-PF Processed Foods
	Supply Chain Management & Food Sourcing	N/A	SASB FB-RN-430a	FB Food & Beverage	FB-RN Restaurants
	Water Supply Resilience	N/A	SASB IF-WU-440a	IF Infrastructure	IF-WU Water Utilities & Services
Methane reduction efforts	Describe your organization's efforts to reduce methane emissions from your activities.	All	CDP Climate change C-CO4.6		
	Describe your organization's efforts to reduce methane emissions from your activities	All	CDP Climate change C-EU4.6		
	Describe your organization's efforts to reduce methane emissions from your activities.	All	CDP Climate change C-OG4.6		
Mitigation Target setting	5.0a Please provide details of your total city-wide base year emissions reduction (absolute) target(s). In addition, you may add rows to provide details of your sector-specific targets, by providing the base year emissions specific to that target.	Column 13 - Does this target align to a requirement from a higher level of sub-national government?: "Yes" & "Yes, but it exceeds its scale or requirement"	CDP Cities 2020 Questionnaire 5.0a		

SDG 13: Target 13.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Mitigation Target setting	5.0 Do you have a GHG emissions reduction target(s) in place at the city-wide level?	Response options: "Base year emissions (absolute) target"; "Fixed level target"; "Base year intensity target"; "Baseline scenario (business as usual) target" *[ANY]*	CDP Cities 2020 Questionnaire 5		
	5.1 Please describe how the target(s) reported above align with the global 1.5-2°c pathway set out in the Paris agreement.	Free text	CDP Cities 2020 Questionnaire 5,1		
Oil and Gas	Describe the organization's approach to public policy development and lobbying on climate change, including: • the organization's stance on significant issues related to climate change that are the focus of its participation in public policy development and lobbying, and any differences between these positions and its stated policies, goals, or other public positions; • whether it is a member of, or contributes to, any representative associations or committees that participate in public policy development and lobbying on climate change, including: - the nature of this contribution; - any differences between the organization's stated policies, goals, or other public positions on significant issues related to climate change; and the positions of the representative associations or committees.	N/A	GRI 11: Oil and Gas Sector 2021 11.2.4	Oil & Gas	
Other climate-related targets	Did you have any other climate-related targets that were active in the reporting year?	All	CDP Climate change C4.2		
	Provide details of your target(s) to increase low-carbon energy consumption or production.	All	CDP Climate change C4.2a		
	Provide details of any other climate-related targets, including methane reduction targets.	All	CDP Climate change C4.2b		
	Provide details of your net-zero targets	All	CDP Climate change C4.2c		
Other emissions data: agricultural commodities	Report your greenhouse gas emissions figure(s) for your disclosing commodity(ies), explain your methodology, and include any exclusions.	Column "emissions"	CDP Climate change C-AC6.9a/C-FB6.9a/C-PF6.9a		
Physical Impacts of Climate Change	Environmental Risk Exposure	N/A	SASB FN-IN-450a	FN Financials	FN-IN Insurance
	Environmental Risk to Mortgaged Properties	N/A	SASB FN-MF-450a	FN Financials	FN-MF Mortgage Finance
	Climate Change Impacts on Human Health & Infrastructure	N/A	SASB HC-DY-450a	HC Health Care	HC-DY Health Care Delivery
	Climate Change Impacts on Human Health	N/A	SASB HC-MC-450a	HC Health Care	HC-MC Managed Care
	Climate Change Adaptation	N/A	SASB IF-HB-420a	IF Infrastructure	IF-HB Home Builders

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Physical Impacts of Climate Change	Climate Change Adaptation	N/A	SASB IF-RE-450a	IF Infrastructure	IF-RE Real Estate
	Network Resiliency & Impacts of Climate Change	N/A	SASB IF-WU-450a	IF Infrastructure	IF-WU Water Utilities & Services
	Climate Change Adaptation	N/A	SASB RR-FM-450a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
	Climate Change Adaptation	N/A	SASB SV-HL-450a	SV Services	SV-HL Hotels & Lodging
Portfolio Impact	What are your organization's Scope 3 portfolio emissions? (Category 15 "Investments" total emissions)	Column "Scope 3 portfolio emissions (metric tons of CO_2e)"	CDP Climate change C-FS14.1a		
Portfolio Impact breakdown	Break down your organization's Scope 3 portfolio impact by asset class.	Column "Scope 3 portfolio emissions (metric tons of CO_2e)"	CDP Climate change C-FS14.2a		
	Break down your organization's Scope 3 portfolio impact by industry.	Column "Scope 3 portfolio emissions (metric tons of CO_2e)"	CDP Climate change C-FS14.2b		
	Break down your organization's Scope 3 portfolio impact by country/region.	Column "Scope 3 portfolio emissions (metric tons of CO_2e)"	CDP Climate change C-FS14.2c		
	Are you taking actions to align your portfolio to a well below 2-degree world?	All	CDP Climate change C-FS14.3		
Product (goods and services) level data	Complete the following table for the goods/services for which you want to provide data.	Column "Emissions in $kgCO_2$ per unit"	CDP Climate change SC4.2a		
	Complete the following table with data for lifecycle stages of your goods and/or services.	Column "Emissions in $kgCO_2$ per unit"	CDP Climate change SC4.2b		
	Please detail emissions reduction initiatives completed or planned for this product.	Column "Emission reductions in $kgCO_2$ per unit"	CDP Climate change SC4.2c		
Regional planning	2.1 Describe how your region integrates climate-related actions (goals, targets and/or strategies) into its master planning.	Column 3 - actions integrated - goal: "Energy efficiency target" & "Renewable energy target" & "Emissions reduction target" & "Adaptation target" & "Water security target"	CDP States and Regions 2020 Questionnaire 2,1		
Region-wide electricity	3.14 Please detail your region-wide electricity consumption, production and imports, and the GHG emissions associated with these activities.	Column 4 - Associated GHG emissions (metric tonnes of CO_2e)	CDP States and Regions 2020 Questionnaire 3,14		
Re-stating previous emissions inventories	4.14a Please provide your city's recalculated total city-wide emissions figures for any previous inventories.	Column 5 - Updated emissions (metric tonnes CO_2e) & Column 1 - Inventory date from & Column 3 - Scopes/boundary covered	CDP Cities 2020 Questionnaire 4.14a		
Scope 1 breakdown: agriculture	Report the Scope 1 emissions pertaining to your business activity(ies) and explain any exclusions. If applicable, disaggregate your agricultural/forestry by GHG emissions category.	All	CDP Climate change C-AC7.4b/C-FB7.4b/C-PF7.4b		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Scope 1 breakdown: agriculture	Do you include emissions pertaining to your business activity(ies) in your direct operations as part of your global gross Scope 1 figure?	All	CDP Climate change C-AC7.4/C-FB7.4/C-PF7.4		
Scope 1 breakdown: business breakdown	Break down your total gross global Scope 1 emissions by business division.	All	CDP Climate change C7.3a		
	Break down your total gross global Scope 1 emissions by business facility.	All	CDP Climate change C7.3b		
	Break down your total gross global Scope 1 emissions by business activity.	All	CDP Climate change C7.3c		
Scope 1 breakdown: country	Break down your total gross global Scope 1 emissions by country/region.	All	CDP Climate change C7.2		
Scope 1 breakdown: GHGs	Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).	All	CDP Climate change C7.1a		
	Break down your total gross global Scope 1 emissions from coal mining activities in the reporting year by greenhouse gas type.	All	CDP Climate change C-CO7.1b		
	Break down your total gross global Scope 1 emissions from electric utilities value chain activities by greenhouse gas type.	All	CDP Climate change C-EU7.1b		
	Break down your total gross global Scope 1 emissions from oil and gas value chain production activities by greenhouse gas type.	All	CDP Climate change C-OG7.1b		
Scope 1 breakdown: sector production activities	Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO_2e.	All	CDP Climate change C-CE7.4/C-CH7.4/C-CO7.4/C-EU7.4/C-MM7.4/C-OG7.4/C-ST7.4/C-TO7.4/C-TS7.4		
Scope 1 emissions data	What were your organization's gross global Scope 1 emissions in metric tons CO_2e?	All	CDP Climate change C6.1		
Scope 2 breakdown: business breakdowns	Break down your total gross global Scope 2 emissions by business division.	All	CDP Climate change C7.6a		
	Break down your total gross global Scope 2 emissions by business facility.	All	CDP Climate change C7.6b		
	Break down your total gross global Scope 2 emissions by business activity.	All	CDP Climate change C7.6c		
Scope 2 breakdown: country	Break down your total gross global Scope 2 emissions by country/region.	All	CDP Climate change C7.5		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Scope 2 breakdown: sector production activities	Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO_2e.	All	CDP Climate change C-CE7.7/C-CH7.7/C-CO7.7/C-MM7.7/C-OG7.7/C-ST7.7/C-TO7.7/C-TS7.7		
Scope 2 emissions data	What were your organization's gross global Scope 2 emissions in metric tons CO_2e?	All	CDP Climate change C6.3		
Scope 2 emissions reporting	Describe your organization's approach to reporting Scope 2 emissions.	All	CDP Climate change C6.2		
Scope 3 breakdown	Disclose sales of products that are greenhouse gases.	All	CDP Climate change C-CH7.8a		
Scope 3 emissions data	Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.	All	CDP Climate change C6.5		
Scope 3 emissions data: agricultural value chain	Disclose your Scope 3 emissions for each of your relevant business activity areas.	All	CDP Climate change C-AC6.6a/C-FB6.6a/C-PF6.6a		
Supply Chain Management	Supply Chain Management	N/A	SASB TR-AF-430a	TR Transportation	TR-AF Air Freight & Logistics
Targets	Provide details of your timebound and quantifiable target(s) for increasing sustainable production and/or consumption of the disclosed commodity(ies), and progress made.	Column - Linked commitment: "Zero net/gross deforestation"	CDP Forests F6.1a		
Transfers & sequestration of CO_2 emissions	Provide gross masses of CO_2 injected and stored for the purposes of CCS during the reporting year according to the injection and storage pathway.	Column "Cumulative CO_2 injected and stored"	CDP Climate change C-OG9.8b		

Target 13.3

Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UNFCCC, Rio Declaration, Paris Agreement, Sendai Framework
Publications and other resources on Business and the SDGs	106

Disclosures 13.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Climate change mitigation	Number of (1) zero emission vehicles (ZEV), (2) hybrid vehicles, and (3) plug-in hybrid vehicles sold	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Automobile	
	Conventional vehicle efficiency performance	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Automobile	
	Revenues from digital technologies that tackle climate change	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Software & Services	
	Investment in technologies to support RES hybridization of renewables such as battery storage and hydrogen	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Electric Utilities	
	Share of renewable gases (e.g. biomethane, hydrogen) in the energy mix	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Gas Utilities	
	Innovation (discovery, incubation and acceleration) expenditure for climate change mitigation technologies related to energy generation, transmission, or distribution	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Electric Utilities/ Independent Power and Renewable Energy Producers	
Ensure zero-e-waste to landfill	Amount of e-waste collected and recycled	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Telecommunications Services	
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 13: Target 13.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E10, What percent of the company's revenue came from environmentally friendly products / services during this reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E6, What were the company's gross global greenhouse gas emissions for the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	E6,1, Which Scope 3 categories are included in the organization's scope 3 emissions calculation? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	E9, Please report the company's renewable energy consumption as a percentage of total energy consumption in the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
Environmental expenditure	Environmental protection expenditure including costs of waste disposal, emissions treatment, and remediation and costs of prevention and environmental management	$ currency			
GHG Emissions	Greenhouse Gas Emissions	N/A	SASB EM-CO-110a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Reserves Valuation & Capital Expenditures	N/A	SASB EM-CO-420a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Greenhouse Gas Emissions	N/A	SASB EM-CM-110a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Greenhouse Gas Emissions	N/A	SASB EM-IS-110a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
GHG Emissions	Greenhouse Gas Emissions	N/A	SASB EM-MM-110a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Greenhouse Gas Emissions	N/A	SASB EM-EP-110a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Reserves Valuation & Capital Expenditures	N/A	SASB EM-EP-420a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Greenhouse Gas Emissions	N/A	SASB EM-MD-110a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Greenhouse Gas Emissions	N/A	SASB EM-RM-110a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Emissions Reduction Services & Fuels Management	N/A	SASB EM-SV-110a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Greenhouse Gas Emissions	N/A	SASB FB-AG-110a	FB Food & Beverage	FB-AG Agricultural Products
	Air Emissions from Refrigeration	N/A	SASB FB-FR-110b	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Fleet Fuel Management	N/A	SASB FB-FR-110a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Greenhouse Gas Emissions	N/A	SASB FB-MP-110a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Fleet Fuel Management	N/A	SASB FB-NB-110a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Fleet Fuel Management	N/A	SASB HC-DI-110a	HC Health Care	HC-DI Health Care Distributors
	Greenhouse Gas Emissions & Energy Resource Planning	N/A	SASB IF-EU-110a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Fleet Fuel Management	N/A	SASB IF-WM-110b	IF Infrastructure	IF-WM Waste Management
	Greenhouse Gas Emissions	N/A	SASB IF-WM-110a	IF Infrastructure	IF-WM Waste Management
	Lifecycle Emissions Balance	N/A	SASB RR-BI-410a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Greenhouse Gas Emissions	N/A	SASB RR-PP-110a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
GHG Emissions	Greenhouse Gas Emissions	N/A	SASB RT-CH-110a	RT Resource Transformation	RT-CH Chemicals
	Greenhouse Gas Emissions	N/A	SASB RT-CP-110a	RT Resource Transformation	RT-CP Containers & Packaging
	Greenhouse Gas Emissions	N/A	SASB TC-SC-110a	TC Technology & Communications	TC-SC Semiconductors
	Greenhouse Gas Emissions	N/A	SASB TR-AF-110a	TR Transportation	TR-AF Air Freight & Logistics
	Greenhouse Gas Emissions	N/A	SASB TR-AL-110a	TR Transportation	TR-AL Airlines
	Greenhouse Gas Emissions	N/A	SASB TR-CL-110a	TR Transportation	TR-CL Cruise Lines
	Greenhouse Gas Emissions	N/A	SASB TR-MT-110a	TR Transportation	TR-MT Marine Transportation
	Greenhouse Gas Emissions	N/A	SASB TR-RA-110a	TR Transportation	TR-RA Rail Transportation
	Greenhouse Gas Emissions	N/A	SASB TR-RO-110a	TR Transportation	TR-RO Road Transportation
Materials Sourcing & Efficiency	Raw Materials Sourcing	N/A	SASB CG-AA-440a	CG Consumer Goods	CG-AA Apparel, Accessories & Footwear
	Ingredient Sourcing	N/A	SASB FB-AG-440a	FB Food & Beverage	FB-AG Agricultural Products
	Ingredient Sourcing	N/A	SASB FB-AB-440a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Animal & Feed Sourcing	N/A	SASB FB-MP-440a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Ingredient Sourcing	N/A	SASB FB-NB-440a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Ingredient Sourcing	N/A	SASB FB-PF-440a	FB Food & Beverage	FB-PF Processed Foods
	Supply Chain Management & Food Sourcing	N/A	SASB FB-RN-430a	FB Food & Beverage	FB-RN Restaurants
	Water Supply Resilience	N/A	SASB IF-WU-440a	IF Infrastructure	IF-WU Water Utilities & Services
Physical Impacts of Climate Change	Environmental Risk Exposure	N/A	SASB FN-IN-450a	FN Financials	FN-IN Insurance
	Environmental Risk to Mortgaged Properties	N/A	SASB FN-MF-450a	FN Financials	FN-MF Mortgage Finance

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Physical Impacts of Climate Change	Climate Change Impacts on Human Health & Infrastructure	N/A	SASB HC-DY-450a	HC Health Care	HC-DY Health Care Delivery
	Climate Change Impacts on Human Health	N/A	SASB HC-MC-450a	HC Health Care	HC-MC Managed Care
	Climate Change Adaptation	N/A	SASB IF-HB-420a	IF Infrastructure	IF-HB Home Builders
	Climate Change Adaptation	N/A	SASB IF-RE-450a	IF Infrastructure	IF-RE Real Estate
	Network Resiliency & Impacts of Climate Change	N/A	SASB IF-WU-450a	IF Infrastructure	IF-WU Water Utilities & Services
	Climate Change Adaptation	N/A	SASB RR-FM-450a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
	Climate Change Adaptation	N/A	SASB SV-HL-450a	SV Services	SV-HL Hotels & Lodging
Renewable energy for networks	Amount of energy consumed per MB of data transmitted	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Telecommunications Services	

Possible Gaps

- Awareness raising and capacity building on climate change among stakeholders
- Corporate adaptation strategies addressing climate risk of community and supply chain
- Partnership and network for building economic and community resilience

IAEG-SDG indicators

Indicators	Units
13.3.1 Number of countries that have integrated mitigation, adaptation, impact reduction and early warning into primary, secondary and tertiary curricula	Number of countries
13.3.2 Number of countries that have communicated the strengthening of institutional, systemic and individual capacity-building to implement adaptation, mitigation and technology transfer, and development actions	Number of countries

Target 13.A

Implement the commitment undertaken by developed-country parties to the United Nations Framework Convention on Climate Change to a goal of mobilizing jointly $100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible.

Disclosures 13.A

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E10, What percent of the company's revenue came from environmentally friendly products / services during this reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/ mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E6, What were the company's gross global greenhouse gas emissions for the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	E6,1, Which Scope 3 categories are included in the organization's scope 3 emissions calculation? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	E9, Please report the company's renewable energy consumption as a percentage of total energy consumption in the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		

Target 13.B

**Promote mechanisms for raising capacity for effective climate change-related planning and management in least developed countries and small island developing States, including focusing on women, youth and local and marginalized communities.**

Disclosures 13.B

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E10, What percent of the company's revenue came from environmentally friendly products / services during this reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E6, What were the company's gross global greenhouse gas emissions for the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	E6,1, Which Scope 3 categories are included in the organization's scope 3 emissions calculation? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	E9, Please report the company's renewable energy consumption as a percentage of total energy consumption in the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		

GOAL 14. LIFE BELOW WATER

14 LIFE BELOW WATER
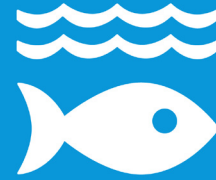
SUSTAINABLE DEVELOPMENT GOAL 14:

CONSERVE AND SUSTAINABLY USE THE OCEANS, SEAS AND MARINE RESOURCES FOR SUSTAINABLE DEVELOPMENT

14 LIFE BELOW WATER

Target 14.1

By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	LOS, Rotterdam Convention, London Convention, Basel Convention, MARPOL, Aichi Biodiversity Targets
Publications and other resources on Business and the SDGs	13, 20, 116, 119

Disclosures 14.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Critical Incident Risk Management	Critical Incident Risk Management	N/A	SASB EM-EP-540a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Operational Safety, Emergency Preparedness & Response	N/A	SASB EM-MD-540a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Critical Incident Risk Management	N/A	SASB EM-SV-540a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Accident Management	N/A	SASB TR-CL-540a	TR Transportation	TR-CL Cruise Lines
	Accident & Safety Management	N/A	SASB TR-MT-540a	TR Transportation	TR-MT Marine Transportation
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CO-160a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Biodiversity Impacts	N/A	SASB EM-CM-160a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Biodiversity Impacts	N/A	SASB EM-MM-160a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Biodiversity Impacts	N/A	SASB EM-EP-160a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Ecological Impacts	N/A	SASB EM-MD-160a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Ecological Impact Management	N/A	SASB EM-SV-160a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental Impacts of Project Development	N/A	SASB IF-EN-160a	IF Infrastructure	IF-EN Engineering & Construction Services
	Land Use & Ecological Impacts	N/A	SASB IF-HB-160a	IF Infrastructure	IF-HB Home Builders
	Ecological Impacts of Project Development	N/A	SASB RR-ST-160a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Ecological Impacts of Project Development	N/A	SASB RR-WT-410a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Ecological Impacts	N/A	SASB TR-MT-160a	TR Transportation	TR-MT Marine Transportation
Ecosystem quality and biodiversity	Proportion of land assessed as facing soil erosion, reduction in soil fertility, salinization of irrigated lands, or waterlogging in the total agriculture land as well as sea-based equivalent	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Food, Beverage & Tobacco	
	Volume and intensity (as a proportion of the total cropland area owned, leased and managed by the entity) of fertilizers used by the entity during the reporting period, by fertilizer nutrients	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Food, Beverage & Tobacco	
	Volume and intensity (as a proportion of the total cropland area owned, leased and managed by the entity) of pesticides used by the entity during the reporting period, by hazard level	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Food, Beverage & Tobacco	
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E14, Please report the number and area (in hectares) of sites owned, leased, or managed by the company in or adjacent to protected areas and/or key biodiversity areas (KBA),	N/A	UN Global Compact - 2022 Communication on Progress		
	E15, What area (in hectares) of natural ecosystems was converted during the reporting period in areas owned, leased, or managed by the company?	N/A	UN Global Compact - 2022 Communication on Progress		
	E16, Is the company supporting or implementing project(s) focused on ecosystem restoration and protection?	N/A	UN Global Compact - 2022 Communication on Progress		
	E18, Please report the company's total weight of waste generated in metric tonnes during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E19, Please report the percentage of the company's waste that was hazardous waste (i,e,, hazardous waste ratio) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E20, Please report the company's estimated metric tonnes of single-use plastic consumed wherever material along the value chain during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Extended Producer Responsibility	The amount of product or waste covered by Extended Producer Responsibility	N/A	Development of Guidance on Extended Producer Responsibility (EPR)		
Waste & Hazardous Materials Management	Waste Management	N/A	SASB EM-CO-150a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Waste Management	N/A	SASB EM-CM-150a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Waste Management	N/A	SASB EM-IS-150a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Waste & Hazardous Materials Management	N/A	SASB EM-MM-150a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Hazardous Materials Management	N/A	SASB EM-RM-150a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Chemicals Management	N/A	SASB EM-SV-150a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Food & Packaging Waste Management	N/A	SASB FB-RN-150a	FB Food & Beverage	FB-RN Restaurants
	Waste Management	N/A	SASB HC-DY-150a	HC Health Care	HC-DY Health Care Delivery
	Coal Ash Management	N/A	SASB IF-EU-150a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Management of Leachate & Hazardous Waste	N/A	SASB IF-WM-150a	IF Infrastructure	IF-WM Waste Management
	Hazardous Waste Management	N/A	SASB RR-ST-150a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Hazardous Waste Management	N/A	SASB RT-AE-150a	RT Resource Transformation	RT-AE Aerospace & Defense

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Waste & Hazardous Materials Management	Hazardous Waste Management	N/A	SASB RT-CH-150a	RT Resource Transformation	RT-CH Chemicals
	Waste Management	N/A	SASB RT-CP-150a	RT Resource Transformation	RT-CP Containers & Packaging
	Hazardous Waste Management	N/A	SASB RT-EE-150a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Waste Management	N/A	SASB TC-ES-150a	TC Technology & Communications	TC-ES Electronic Manufacturing Services & Original Design Manufacturing
	Waste Management	N/A	SASB TC-SC-150a	TC Technology & Communications	TC-SC Semiconductors
	Waste Management	N/A	SASB TR-AP-150a	TR Transportation	TR-AP Auto Parts
Water & Wastewater Management	Water Management	N/A	SASB EM-CO-140a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Water Management	N/A	SASB EM-CM-140a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Water Management	N/A	SASB EM-IS-140a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Water Management	N/A	SASB EM-MM-140a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Water Management	N/A	SASB EM-EP-140a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Water Management	N/A	SASB EM-RM-140a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Water Management Services	N/A	SASB EM-SV-140a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Water Management	N/A	SASB FB-AG-140a	FB Food & Beverage	FB-AG Agricultural Products
	Water Management	N/A	SASB FB-MP-140a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Water Management	N/A	SASB FB-PF-140a	FB Food & Beverage	FB-PF Processed Foods
	Water Management	N/A	SASB IF-EU-140a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Effluent Quality Management	N/A	SASB IF-WU-140b	IF Infrastructure	IF-WU Water Utilities & Services

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Water & Wastewater Management	Water Management in Manufacturing	N/A	SASB RR-BI-140a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Water Management	N/A	SASB RR-PP-140a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Water Management in Manufacturing	N/A	SASB RR-ST-140a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Water Management	N/A	SASB RT-CH-140a	RT Resource Transformation	RT-CH Chemicals
	Water Management	N/A	SASB RT-CP-140a	RT Resource Transformation	RT-CP Containers & Packaging
Water discharge	Managing the environmental impacts of company operations on communities	N/A	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	Location-specific data: Water discharge by destination	Liters	CEO Water Mandate's Corporate Water Disclosure Guidelines		

Possible Gaps

- Use and reduction of non-degradable material in operation and supply chain
- Impact of land pollution and remediation
- Improving fuel efficiency
- Circular model for plastic production
- Change consumer's behavior

IAEG-SDG indicators

Indicators	Units
14.1.1 Index of coastal eutrophication and floating plastic debris density	N/A

Target 14.2

By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	LOS, CBD, Ramsar Convention, Aichi Biodiversity Targets
Publications and other resources on Business and the SDGs	19, 20, 99, 106

Disclosures 14.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Biodiversity	For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information: i. Geographic location; ii. Subsurface and underground land that may be owned, leased, or managed by the organization; iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas; iv. Type of operation (office, manufacturing or production, or extractive); v. Size of operational site in km2 (or another unit, if appropriate); vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem); vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation).	N/A	GRI 304-1-a		
	a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following: i. Construction or use of manufacturing plants, mines, and transport infrastructure; ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources); iii. Introduction of invasive species, pests, and pathogens; iv. Reduction of species; v. Habitat conversion; vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level). (...)	N/A	GRI 304-2		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
continued	b. Significant direct and indirect positive and negative impacts with reference to the following: i. Species affected; ii. Extent of areas impacted; iii. Duration of impacts; iv. Reversibility or irreversibility of the impacts.	N/A	GRI 304-2		
Biodiversity	Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.	N/A	GRI 304-3-a		
	Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.	N/A	GRI 304-3-b		
	Total number of IUCN Red List species and national conservation list species with habitats in areasaffected by the operations of the organization, by level of extinction risk: i. Critically endangered ii. Endangered iii. Vulnerable iv. Near threatened v. Least concern	N/A	GRI 304-4-a		
Biodiversity and ecosystem	Threatened species in each country (Mammals, Birds, Reptiles, Amphibians, Fishes, Mollusks, Other, Inverts, Plants and Total)	Totals number by taxonomic group	IUCN Red List (adapted)		
	Trends in population and extinction risk of utilized species, including species in trade	N/A	Quick guide to the Aichi Biodiversity Targets		
	Trends in area of forest, agricultural and aquaculture ecosystems under sustainable management	N/A	Quick guide to the Aichi Biodiversity Targets		
	Threatened bird, fish, mammal and plant species	Number of species	World Bank WDI (adapted)		
	Terrestrial and marine protected areas	% of total land area	World Bank WDI (adapted)		
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CO-160a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Biodiversity Impacts	N/A	SASB EM-CM-160a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Biodiversity Impacts	N/A	SASB EM-MM-160a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Biodiversity Impacts	N/A	SASB EM-EP-160a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Ecological Impacts	N/A	SASB EM-MD-160a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Ecological Impact Management	N/A	SASB EM-SV-160a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental Impacts of Project Development	N/A	SASB IF-EN-160a	IF Infrastructure	IF-EN Engineering & Construction Services
	Land Use & Ecological Impacts	N/A	SASB IF-HB-160a	IF Infrastructure	IF-HB Home Builders
	Ecological Impacts of Project Development	N/A	SASB RR-ST-160a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Ecological Impacts of Project Development	N/A	SASB RR-WT-410a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines
	Ecological Impacts	N/A	SASB TR-MT-160a	TR Transportation	TR-MT Marine Transportation
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E14, Please report the number and area (in hectares) of sites owned, leased, or managed by the company in or adjacent to protected areas and/or key biodiversity areas (KBA),	N/A	UN Global Compact - 2022 Communication on Progress		
	E15, What area (in hectares) of natural ecosystems was converted during the reporting period in areas owned, leased, or managed by the company?	N/A	UN Global Compact - 2022 Communication on Progress		
	E16, Is the company supporting or implementing project(s) focused on ecosystem restoration and protection?	N/A	UN Global Compact - 2022 Communication on Progress		
	E18, Please report the company's total weight of waste generated in metric tonnes during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E19, Please report the percentage of the company's waste that was hazardous waste (i,e,, hazardous waste ratio) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E20, Please report the company's estimated metric tonnes of single-use plastic consumed wherever material along the value chain during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Environmental expenditure	Environmental protection expenditure including costs of waste disposal, emissions treatment, and remediation and costs of prevention and environmental management	$ currency			
Impact on biodiversity and habitat	Managing the environmental impacts of company operations on communities	N/A	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		

Possible Gaps

- Land remediation
- Planning for climate adaptation
- Build traceability and obtain certification about marine ecosystem
- Ensure sustainable practices in the supply chain

IAEG-SDG indicators

Indicators	Units
14.2.1 Proportion of national exclusive economic zones managed using ecosystem-based approaches	% of national exclusive economic zones

Target 14.3

Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UNFCCC, Manado Ocean Declaration, Aichi Biodiversity Targets
Publications and other resources on Business and the SDGs	13

Disclosures 14.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Air Quality	Air Quality	N/A	SASB EM-CM-120a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Air Emissions	N/A	SASB EM-IS-120a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Air Quality	N/A	SASB EM-MM-120a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Air Quality	N/A	SASB EM-EP-120a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Air Quality	N/A	SASB EM-MD-120a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Air Quality	N/A	SASB EM-RM-120a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Air Quality	N/A	SASB IF-EU-120a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Air Quality	N/A	SASB IF-WM-120a	IF Infrastructure	IF-WM Waste Management
	Air Quality	N/A	SASB RR-BI-120a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Air Quality	N/A	SASB RR-PP-120a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Air Quality	Air Quality	N/A	SASB RT-CH-120a	RT Resource Transformation	RT-CH Chemicals
	Air Quality	N/A	SASB RT-CP-120a	RT Resource Transformation	RT-CP Containers & Packaging
	Air Quality	N/A	SASB TR-AF-120a	TR Transportation	TR-AF Air Freight & Logistics
	Air Quality	N/A	SASB TR-CL-120a	TR Transportation	TR-CL Cruise Lines
	Air Quality	N/A	SASB TR-MT-120a	TR Transportation	TR-MT Marine Transportation
	Air Quality	N/A	SASB TR-RA-120a	TR Transportation	TR-RA Rail Transportation
	Air Quality	N/A	SASB TR-RO-120a	TR Transportation	TR-RO Road Transportation
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CO-160a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Biodiversity Impacts	N/A	SASB EM-CM-160a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Biodiversity Impacts	N/A	SASB EM-MM-160a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Biodiversity Impacts	N/A	SASB EM-EP-160a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Ecological Impacts	N/A	SASB EM-MD-160a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Ecological Impact Management	N/A	SASB EM-SV-160a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines
	Ecological Impacts	N/A	SASB TR-MT-160a	TR Transportation	TR-MT Marine Transportation

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Emissions	a. Gross direct (Scope 1) GHG emissions in metric tons of CO_2 equivalent. b. Gases included in the calculation; whether CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO_2 emissions in metric tons of CO_2 equivalent. d. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used.	N/A	GRI 305-1		
	a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO_2 equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO_2 equivalent. c. If available, the gases included in the calculation; whether CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. d. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used.	N/A	GRI 305-2		
	a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO_2 equivalent. b. If available, the gases included in the calculation; whether CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO_2 emissions in metric tons of CO_2 equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. e. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. g. Standards, methodologies, assumptions, and/or calculation tools used.	N/A	GRI 305-3		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Emissions	GHG emissions intensity ratio for the organization.	N/A	GRI 305-4-a		
	GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO_2 equivalent.	N/A	GRI 305-5-a		
	a. Significant air emissions, in kilograms or multiples, for each of the following: i. NOX ii. SOX iii. Persistent organic pollutants (POP) iv. Volatile organic compounds (VOC) v. Hazardous air pollutants (HAP) vi. Particulate matter (PM) vii. Other standard categories of air emissions identified in relevant regulations b. Source of the emission factors used. c. Standards, methodologies, assumptions, and/or calculation tools used.	N/A	GRI 305-7		
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E10, What percent of the company's revenue came from environmentally friendly products / services during this reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E6, What were the company's gross global greenhouse gas emissions for the reporting period?	N/A	UN Global Compact - 2022 Communication on Progress		
	E6,1, Which Scope 3 categories are included in the organization's scope 3 emissions calculation? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	E9, Please report the company's renewable energy consumption as a percentage of total energy consumption in the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
Environmental expenditure	Environmental protection expenditure including costs of waste disposal, emissions treatment, and remediation and costs of prevention and environmental management	$ currency			
GHG Emissions	Product Packaging & Distribution	N/A	SASB CG-EC-410a	CG Consumer Goods	CG-EC E-Commerce
	Greenhouse Gas Emissions	N/A	SASB EM-CO-110a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Reserves Valuation & Capital Expenditures	N/A	SASB EM-CO-420a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Greenhouse Gas Emissions	N/A	SASB EM-CM-110a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Greenhouse Gas Emissions	N/A	SASB EM-IS-110a	EM Extractives & Minerals Processing	EM-IS Iron & Steel Producers
	Greenhouse Gas Emissions	N/A	SASB EM-MM-110a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Greenhouse Gas Emissions	N/A	SASB EM-EP-110a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Reserves Valuation & Capital Expenditures	N/A	SASB EM-EP-420a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Greenhouse Gas Emissions	N/A	SASB EM-MD-110a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Greenhouse Gas Emissions	N/A	SASB EM-RM-110a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Emissions Reduction Services & Fuels Management	N/A	SASB EM-SV-110a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Greenhouse Gas Emissions	N/A	SASB FB-AG-110a	FB Food & Beverage	FB-AG Agricultural Products

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
GHG Emissions	Air Emissions from Refrigeration	N/A	SASB FB-FR-110b	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Fleet Fuel Management	N/A	SASB FB-FR-110a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Greenhouse Gas Emissions	N/A	SASB FB-MP-110a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Fleet Fuel Management	N/A	SASB FB-NB-110a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages
	Fleet Fuel Management	N/A	SASB HC-DI-110a	HC Health Care	HC-DI Health Care Distributors
	Greenhouse Gas Emissions & Energy Resource Planning	N/A	SASB IF-EU-110a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Fleet Fuel Management	N/A	SASB IF-WM-110b	IF Infrastructure	IF-WM Waste Management
	Greenhouse Gas Emissions	N/A	SASB IF-WM-110a	IF Infrastructure	IF-WM Waste Management
	Lifecycle Emissions Balance	N/A	SASB RR-BI-410a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Greenhouse Gas Emissions	N/A	SASB RR-PP-110a	RR Renewable Resources & Alternative Energy	RR-PP Pulp & Paper Products
	Greenhouse Gas Emissions	N/A	SASB RT-CH-110a	RT Resource Transformation	RT-CH Chemicals
	Greenhouse Gas Emissions	N/A	SASB RT-CP-110a	RT Resource Transformation	RT-CP Containers & Packaging
	Greenhouse Gas Emissions	N/A	SASB TC-SC-110a	TC Technology & Communications	TC-SC Semiconductors
	Greenhouse Gas Emissions	N/A	SASB TR-AF-110a	TR Transportation	TR-AF Air Freight & Logistics
	Greenhouse Gas Emissions	N/A	SASB TR-AL-110a	TR Transportation	TR-AL Airlines
	Greenhouse Gas Emissions	N/A	SASB TR-CL-110a	TR Transportation	TR-CL Cruise Lines
	Greenhouse Gas Emissions	N/A	SASB TR-MT-110a	TR Transportation	TR-MT Marine Transportation
	Greenhouse Gas Emissions	N/A	SASB TR-RA-110a	TR Transportation	TR-RA Rail Transportation

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
GHG Emissions	Greenhouse Gas Emissions	N/A	SASB TR-RO-110a	TR Transportation	TR-RO Road Transportation
	CO_2 emissions from gaseous fuel consumption, liquid fuel consumption, and solid fuel consumption	kt and % of total	World Bank WDI (adapted)		
	CO_2 intensity	kg per kg of oil equivalent energy use	World Bank WDI (adapted)		
	GHG net emissions/removals by LUCF	Mt of CO_2 equivalent	World Bank WDI (adapted)		
	Emission of HFC gas, PFC gas and SF6 gas and other greenhouse gas emissions	thousand metric tons of CO_2 equivalent and % change from 1990	World Bank WDI (adapted)		
	Methane emissions	kt of CO_2 equivalent and % change from 1990	World Bank WDI (adapted)		
	Nitrous oxide emissions	thousand metric tons of CO_2 equivalent and % change from 1990	World Bank WDI (adapted)		
	Total greenhouse gas emissions	kt of CO_2 equivalent and % change from 1990	World Bank WDI (adapted)		
	Energy related methane emissions	% of total methane emissions	World Bank WDI (adapted)		
Supply Chain Management	Supply Chain Management	N/A	SASB TR-AF-430a	TR Transportation	TR-AF Air Freight & Logistics

Possible Gaps

- Impact of operational and agricultural activities on ocean acidification in own operations supply chain

IAEG-SDG indicators

Indicators	Units
14.3.1 Average marine acidity (pH) measured at agreed suite of representative sampling stations	pH

Target 14.4

By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics

Possible relevant business actions to help achieve this target:

- Understanding the dependence on marine ecosystem services and marine biodiversity, both in own operations and in the supply chain.

- Eliminating own practices and/or helping eliminate practices in the supply chain that put marine species and resources at further risk of harm, exploitation or depletion.

- Responsibly advocating fishing operations in accordance with marine sustainability stewardship standards and global protocols. Building partnerships and sharing knowledge with stakeholders, including the public sector, to manage and mitigate the risks in fishing and aquaculture.

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UNCLOS, CBD, Aichi Biodiversity Targets
Publications and other resources on Business and the SDGs	81, 99, 100

Disclosures 14.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy

Target 14.5

By 2020, conserve at least ten per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information

Disclosures 14.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CO-160a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Biodiversity Impacts	N/A	SASB EM-CM-160a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Biodiversity Impacts	N/A	SASB EM-MM-160a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Biodiversity Impacts	N/A	SASB EM-EP-160a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Ecological Impacts	N/A	SASB EM-MD-160a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Ecological Impact Management	N/A	SASB EM-SV-160a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental Impacts of Project Development	N/A	SASB IF-EN-160a	IF Infrastructure	IF-EN Engineering & Construction Services
	Land Use & Ecological Impacts	N/A	SASB IF-HB-160a	IF Infrastructure	IF-HB Home Builders
	Ecological Impacts of Project Development	N/A	SASB RR-ST-160a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Ecological Impacts of Project Development	N/A	SASB RR-WT-410a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines
	Ecological Impacts	N/A	SASB TR-MT-160a	TR Transportation	TR-MT Marine Transportation

Target 14.6

By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies, recognizing that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the World Trade Organization fisheries subsidies negotiation

Disclosures 14.6

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
Supply Chain Management	Environmental & Social Impacts of Animal Supply Chain	N/A	SASB FB-MP-430a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy

Target 14.7

By 2030, increase the economic benefits to small island developing States and least developed countries from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Rio Declaration, UNCLOS, CBD
Publications and other resources on Business and the SDGs	19, 72, 99

Disclosures 14.7

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
Supply Chain Management	Environmental & Social Impacts of Animal Supply Chain	N/A	SASB FB-MP-430a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy

Target 14.C

Enhance the conservation and sustainable use of oceans and their resources by implementing international law as reflected in UNCLOS, which provides the legal framework for the conservation and sustainable use of oceans and their resources, as recalled in paragraph 158 of The Future We Want

Disclosures 14.C

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines
	Ecological Impacts	N/A	SASB TR-MT-160a	TR Transportation	TR-MT Marine Transportation

15 LIFE ON LAND

GOAL 15. LIFE ON LAND

SUSTAINABLE DEVELOPMENT GOAL 15:

PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS

15 LIFE ON LAND

Target 15.1

By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Rio Declaration, Johannesburg Declaration, Forest Principles, CBD, Ramsar Convention, Rotterdam Convention, Stockholm Convention, Aichi Biodiversity Targets
Publications and other resources on Business and the SDGs	4, 5, 60, 72, 116

Disclosures 15.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Additional conservation actions	Is your organization implementing or supporting additional conservation actions?	Column - Implementing or supporting additional conservation actions?: "Yes"	CDP Forests F-MM14.6/ F-CO14.6		
	Provide details on the main additional conservation actions you are implementing or supporting.	Column - Project theme: "Forest conservation"	CDP Forests F-MM14.6a/F-MCO14.6a		
Biodiversity	For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information: i. Geographic location; ii. Subsurface and underground land that may be owned, leased, or managed by the organization; iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas; iv. Type of operation (office, manufacturing or production, or extractive); v. Size of operational site in km2 (or another unit, if appropriate); vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem); vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation).	N/A	GRI 304-1-a		
	a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following: i. Construction or use of manufacturing plants, mines, and transport infrastructure; ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources); iii. Introduction of invasive species, pests, and pathogens; iv. Reduction of species; v. Habitat conversion; vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level). b. Significant direct and indirect positive and negative impacts with reference to the following: i. Species affected; ii. Extent of areas impacted; iii. Duration of impacts; iv. Reversibility or irreversibility of the impacts.	N/A	GRI 304-2		
	a. Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals. b. Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures. c. Status of each area based on its condition at the close of the reporting period. d. Standards, methodologies, and assumptions used.	N/A	GRI 304-3		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Biodiversity	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk: i. Critically endangered ii. Endangered iii. Vulnerable iv. Near threatened v. Least concern	N/A	GRI 304-4-a		
Critical Incident Risk Management	Critical Incident Risk Management	N/A	SASB EM-EP-540a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Operational Safety, Emergency Preparedness & Response	N/A	SASB EM-MD-540a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Critical Incident Risk Management	N/A	SASB EM-RM-540a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Critical Incident Risk Management	N/A	SASB EM-SV-540a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Nuclear Safety & Emergency Management	N/A	SASB IF-EU-540a	IF Infrastructure	IF-EU Electric Utilities & Power Generators
	Integrity of Gas Delivery Infrastructure	N/A	SASB IF-GU-540a	IF Infrastructure	IF-GU Gas Utilities & Distributors
	Operational Safety, Emergency Preparedness & Response	N/A	SASB RR-BI-540a	RR Renewable Resources & Alternative Energy	RR-BI Biofuels
	Operational Safety, Emergency Preparedness & Response	N/A	SASB RT-CH-540a	RT Resource Transformation	RT-CH Chemicals
	Accident Management	N/A	SASB TR-CL-540a	TR Transportation	TR-CL Cruise Lines
	Accident & Safety Management	N/A	SASB TR-MT-540a	TR Transportation	TR-MT Marine Transportation
Current state	7.1 Please provide the details of your region's current natural forest area.	Current natural forest area (in square km)	CDP States and Regions 2020 Questionnaire 7,1		
	7.1a Please provide details of your region's natural forest area by different categories of forest ownership.	Column 1 - Forest ownership category	CDP States and Regions 2020 Questionnaire 7.1a		
Detrimental impacts on your business	Provide details for all significant fines, enforcement orders and/or other penalties for biodiversity-related regulatory violations in the reporting year, and your plans for resolving them.	Column 4 - Type of incident: Unauthorized deforestation; Unauthorized conversion of natural habitats (other than forests)	CDP Forests F-MM9.6a/ F-CO9.6a		
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CO-160a	EM Extractives & Minerals Processing	EM-CO Coal Operations

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CM-160a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Biodiversity Impacts	N/A	SASB EM-MM-160a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Biodiversity Impacts	N/A	SASB EM-EP-160a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Ecological Impacts	N/A	SASB EM-MD-160a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Ecological Impact Management	N/A	SASB EM-SV-160a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental Impacts of Project Development	N/A	SASB IF-EN-160a	IF Infrastructure	IF-EN Engineering & Construction Services
	Land Use & Ecological Impacts	N/A	SASB IF-HB-160a	IF Infrastructure	IF-HB Home Builders
	Ecosystem Services & Impacts	N/A	SASB RR-FM-160a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
	Ecological Impacts of Project Development	N/A	SASB RR-ST-160a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Ecological Impacts of Project Development	N/A	SASB RR-WT-410a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines
	Ecological Impacts	N/A	SASB TR-MT-160a	TR Transportation	TR-MT Marine Transportation
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E14, Please report the number and area (in hectares) of sites owned, leased, or managed by the company in or adjacent to protected areas and/or key biodiversity areas (KBA),	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E15, What area (in hectares) of natural ecosystems was converted during the reporting period in areas owned, leased, or managed by the company?	N/A	UN Global Compact - 2022 Communication on Progress		
	E16, Is the company supporting or implementing project(s) focused on ecosystem restoration and protection?	N/A	UN Global Compact - 2022 Communication on Progress		
	E18, Please report the company's total weight of waste generated in metric tonnes during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E19, Please report the percentage of the company's waste that was hazardous waste (i,e,, hazardous waste ratio) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E20, Please report the company's estimated metric tonnes of single-use plastic consumed wherever material along the value chain during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Environmental expenditure	Environmental protection expenditure including costs of waste disposal, emissions treatment, and remediation and costs of prevention and environmental management	$ currency			

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Forest commodity	Forest context - company use of selected commodities - Forest risk commodity; Activity; Form of commodity; Source; Country of origin; % of procurement spend	% of procurement spend	CDP Forests 2017 F1.1		
Forest policy and implementation	7.10a Please provide the details of you region's target(s).	Column 8 - Percentage achieved so far	CDP States and Regions 2020 Questionnaire 7.10a		
Impact on biodiversity and ecosystems	Managing the environmental impacts of company operations on communities	N/A	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	Environment • Area salinized by irrigation • % of area equipped for irrigation salinized • Area waterlogged by irrigation • Flood occurrence (WRI)	N/A	Aquastat (adapted)		
	Trends in Ecological Footprint and/or related concepts	N/A	Quick guide to the Aichi Biodiversity Targets		
	Ecological limits assessed in terms of sustainable production and consumption	N/A	Quick guide to the Aichi Biodiversity Targets		
	Threatened bird, fish, mammal and plant species	Number of species	World Bank WDI (adapted)		
	Terrestrial and marine protected areas	% of total land area	World Bank WDI (adapted)		
	Trends in population and extinction risk of utilized species, including species in trade	N/A	Yale University Environmental Performance Index (adapted)		
Measurement	Provide details on the land area you control and/or manage that is used for the production of your disclosed commodity(ies)?	Column 10 - % covered by natural forests	CDP Forests F1.3		
	Provide details on the land you control and/or manage that was not used for the production of your disclosed commodity(ies	Column 10 - % covered by natural forests	CDP Forests F1.4		
Oil and Gas	List the operational sites that: • Have closure and rehabilitation plans in place; • have been closed; • are in the process of being closed.	N/A	GRI 11: Oil and Gas Sector 2021 11.7.4	Oil & Gas	
	Report the total monetary value of financial provisions for closure and rehabilitation made by the organization, including post-closure monitoring and aftercare for operational sites.	N/A	GRI 11: Oil and Gas Sector 2021 11.7.6	Oil & Gas	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Targets	Provide details of your timebound and quantifiable target(s) for increasing sustainable production and/or consumption of the disclosed commodity(ies), and progress made.	Column - Linked commitment: "Zero net/gross deforestation" & "No conversion of natural ecosystems"	CDP Forests F6.1a		
Value of biodiversity and ecosystem services	Trends in extent to which biodiversity and ecosystem service values are incorporated into organizational accounting and reporting	N/A	Quick guide to the Aichi Biodiversity Targets		
Waste	Total number and total volume of recorded significant spills.	N/A	GRI 306-3-a		
	Impacts of significant spills.	N/A	GRI 306-3-b		
	The following additional information for each spill that was reported in the organization's financial statements: i. Location of spill; ii. Volume of spill; iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization).	N/A	GRI 306-3-c		
	Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including information on: i. The size of the water body and related habitat; ii. Whether the water body and related habitat is designated as a nationally or internationally protected area; iii. The biodiversity value, such as total number of protected species.	N/A	GRI 306-5-a		

Possible Gaps

- Waste and chemical management
- Negative impact on soil and the food chain

IAEG-SDG indicators

Indicators	Units
15.1.1 Forest area as a proportion of total land area	% of total land area
15.1.2 Proportion of important sites for terrestrial and freshwater biodiversity that are covered by protected areas, by ecosystem type	% of important sites for terrestrial and freshwater biodiversity

Target 15.2

By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Rio Declaration, Johannesburg Declaration, Forest Principles, CBD, UNFCCC, Kyoto Protocol, Paris Agreement, Aichi Biodiversity Targets
Publications and other resources on Business and the SDGs	4, 5, 20, 72, 116

Disclosures 15.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Brazilian Forest Code	For your disclosed commodity(ies), indicate if you collect data regarding your own compliance and/or the compliance of your suppliers with the Brazilian Forest Code.	Column 2 - Do you collect data regarding compliance with the Brazilian Forest Code?: "Yes, from suppliers"; "Yes, from owned and/or managed land"; "Yes, from both suppliers and owned/managed land"	CDP Forests F6.5		
	For your disclosed commodity(ies), indicate which Key Performance Indicators (KPIs) you use to measure your own compliance with the Brazilian Forest Code and your performance against these indicator(s).	Column 2 - KPIs *[ALL]*	CDP Forests F6.5a		
Control systems	For your disclosed commodity(ies), do you have a system to control, monitor, or verify compliance with no conversion and/or no deforestation commitments?	Column: 'A system to control, monitor or verify compliance': "Yes, we have a system in place for our no conversion and/or deforestation commitments"	CDP Forests F6.4		
	Provide details on the system, the approaches used to monitor compliance, the quantitative progress, and the non-compliance protocols, to implement your no conversion and/or deforestation commitment(s).	Column 7 - % of total suppliers in compliance	CDP Forests F6.4a		
Current state	7.7 Please explain what safeguards are in place to protect your region's forests in the long-term.	Column 1 - Safeguards in place: *[ANY]*	CDP States and Regions 2020 Questionnaire 7,7		
	7.2 Is deforestation and/or forest degradation currently an issue for your region?	Response option "Yes"	CDP States and Regions 2020 Questionnaire 7,2		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Detrimental impacts on your business	Describe the biodiversity-related detrimental impacts experienced by your organization, your response to those impacts, and the total financial impact.	Column 6 - Primary response: More ambitious biodiversity-related commitments; Promotion of sustainable forest management, including financial incentives; Promotion of certification, including financial incentives; Voluntary engagement in conservation projects (including reforestation, afforestation and ecosystem restoration)	CDP Forests F-MM9.5a/F-CO9.5a		
Ecological Impacts	Ecosystem Services & Impacts	N/A	SASB RR-FM-160a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
Ecosystem restoration projects	Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).	Column 2 - Project type: "Forest ecosystem restoration"; "Other ecosystem restoration"; "Reforestation"; "Natural regeneration" & Column 7 - Project area & Column 12 - Measured outcomes to date	CDP Forests F6.11a		
	Is your organization supporting or implementing project(s) focused on ecosystem restoration and protection?	Response options: "Yes"	CDP Forests F6.11		
Emissions	a. Gross direct (Scope 1) GHG emissions in metric tons of CO_2 equivalent. b. Gases included in the calculation; whether CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO_2 emissions in metric tons of CO_2 equivalent. d. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used.	N/A	GRI 305-1		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Emissions	a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO_2 equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO_2 equivalent. c. If available, the gases included in the calculation; whether CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. d. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used	N/A	GRI 305-2		
	a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO_2 equivalent. b. If available, the gases included in the calculation; whether CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO_2 emissions in metric tons of CO_2 equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. e. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. g. Standards, methodologies, assumptions, and/or calculation tools used.	N/A	GRI 305-3		
	GHG emissions intensity ratio for the organization	N/A	GRI 305-4-a		
	GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO_2 equivalent.	N/A	GRI 305-5-a		
	a. Significant air emissions, in kilograms or multiples, for each of the following: i. NOX ii. SOX iii. Persistent organic pollutants (POP) iv. Volatile organic compounds (VOC) v. Hazardous air pollutants (HAP) vi. Particulate matter (PM) vii. Other standard categories of air emissions identified in relevant regulations b. Source of the emission factors used. c. Standards, methodologies, assumptions, and/or calculation tools used.	N/A	GRI 305-7		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Engagement	Forest engagement - Companies working with smallholders to encourage and support sustainable forest management practices - Forest risk commodity; Working with smallholders	N/A	CDP Forests 2017 F10.2		
	Forest engagement - Companies working with direct suppliers to support and improve their capacity to supply sustainable materials - Forest risk commodity; Working with direct suppliers; Supplier engagement strategy	N/A	CDP Forests 2017 F10.3		
	Forest engagement - Companies working beyond the first tier of supply chain to manage and mitigate risk - Forest risk commodity; Working beyond first tier	N/A	CDP Forests 2017 F10.4		
	Forest engagement - Companies that engage in activities that could either directly or indirectly influence the market for sustainable forest risk commodities - Increasing awareness of sustainable materials - Raising awareness of the issue of deforestation - Engaging with policy makers or governments	N/A	CDP Forests 2017 F10.5		
Engagement activities	Do you participate in or endorse any of the following global initiatives?	Column 1 - Global initiative: "Natural Capital Coalition"; "Business and Biodiversity Pledge"; "New York Declaration on Forests"	CDP Forests F-MM15.1/ F-CO15.1		
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E14, Please report the number and area (in hectares) of sites owned, leased, or managed by the company in or adjacent to protected areas and/or key biodiversity areas (KBA),	N/A	UN Global Compact - 2022 Communication on Progress		
	E15, What area (in hectares) of natural ecosystems was converted during the reporting period in areas owned, leased, or managed by the company?	N/A	UN Global Compact - 2022 Communication on Progress		
	E16, Is the company supporting or implementing project(s) focused on ecosystem restoration and protection?	N/A	UN Global Compact - 2022 Communication on Progress		
	E18, Please report the company's total weight of waste generated in metric tonnes during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E19, Please report the percentage of the company's waste that was hazardous waste (i,e,, hazardous waste ratio) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E20, Please report the company's estimated metric tonnes of single-use plastic consumed wherever material along the value chain during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Forest management	Forest policies - Companies w/commitment to reduce or remove deforestation and forest degradation from direct operations and/or supply chain	N/A	CDP Forests 2017 F8.2		
	Forest policies - Criteria of company commitment to reduce or remove deforestation and forest degradation from direct operations and/or supply chain - Zero net deforestation and forest degradation - Zero net deforestation and forest degradation - High Carbon Stock (HCS) management - High Conservation Value (HCV) management Including: Commodity coverage; Operational coverage; % of total production/ consumption covered by commitment; Commitment timeframe	% of total production/ consumption covered by commitment	CDP Forests 2017 F8.2a		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Forest management	Forest policies - Companies w/commodity specific sustainability policies: Forest risk commodity - Zero net deforestation and forest degradation - Zero net deforestation and forest degradation - High Carbon Stock (HCS) management - High Conservation Value (HCV) management Including: Commodity specific sustainability policies; Cut-off date, if applicable	N/A	CDP Forests 2017 F8.4		
	Forest standards + targets - Companies w/environmental standards for the production of raw materials for selected commodities, other than third party certification schemes - Forest risk commodity: Production standards in place; Description of production standards	N/A	CDP Forests 2017 F9.1		
	Forest standards + targets - Companies that enforce any procurement standards that impact sourcing of forest risk commodities - Forest risk commodity; Procurement standards in place; Monitor compliance; Impact on sourcing activities	N/A	CDP Forests 2017 F9.2		
	Forest standards + targets - Companies involved in any multi-partnership or stakeholder initiatives relating to the sustainability of these commodities - Forest risk commodity; Initiative; Role	N/A	CDP Forests 2017 F9.3		
	Forest standards + targets - Companies that specify any third party certification schemes for selected commodities - Forest risk commodity; Specify third party certification schemes; % of total production/ consumption certified	% of total production/ consumption certified	CDP Forests 2017 F9.4		
	Forest standards + targets - Companies w/quantified targets for third party certified materials in direct operations and/or supply chain - Forest risk commodity; Quantified targets for third party certification; Certification scheme breakdown; Baseline year; Target year; Coverage; % of materials third party certified in target year	% of materials third party certified in target year	CDP Forests 2017 F9.5		
	Forest standards + targets - Companies w/any quantified targets for sustainable production and/or procurement, other than third party certification - Forest risk commodity; Quantified targets for sustainable production/ procurement; Type of target; Baseline year; Target year; Coverage; % of materials to meet requirements in target year	% of materials to meet requirements in target year	CDP Forests 2017 F9.6		
	Trends in area of forest, agricultural and aquaculture ecosystems under sustainable management	N/A	Quick guide to the Aichi Biodiversity Targets		
	Tree cover loss from 2001-2014 in > 30% tree cover, divided by 2000 levels.	%	Yale University Environmental Performance Index (adapted)		
	Forest measurement - Company-owned or managed land used for the production of any of selected commodities - Forest risk commodity; owned/managed; size (hectares); Type of control; System in place to monitor deforestation	N/A	CDP Forests 2017 F5.1		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Forest policy and implementation	7.12a Please attach and provide details of your region's forest management plan(s).	Column 5 - Stage of implementation: "Plan developed but not implemented"; "Plan being implemented"; "Implementation complete"; "Plan under development"; "Plan update in progress"	CDP States and Regions 2020 Questionnaire 7.12a		
	7.8 Do you have any policies that directly address deforestation, forest degradation an/or forest restoration?	Response option: "Yes"	CDP States and Regions 2020 Questionnaire 7,8		
	7.8a Please provide details of your region's forests-related policies.	Column 1 - Policy name & Column 3 - Focus area	CDP States and Regions 2020 Questionnaire 7.8a		
	7.9 Does your region participate in, or endorse, any global initiatives or conventions on forest protection or conservation?	Response option: "Yes"	CDP States and Regions 2020 Questionnaire 7,9		
	7.9a Please provide the details of the global initiatives or conventions your region participates in or endorses.	Column 1 - Global initiative / convention: "UN-REDD Programme"; "New York Declaration on Forests"; "Rio Branco Declaration"; "Bonn Challenge"; "UN Convention on Biological Diversity"; "UN Convention to Combat Desertification"; "World Heritage Convention"; "Sustainable Development Goal 15"; "Nature4Climate"	CDP States and Regions 2020 Questionnaire 7.9a		
	7.11 Is your region aware of jurisdictional approaches and are you implementing any to address deforestation, forest degradation and/or forest restoration?	Response option: "Yes"	CDP States and Regions 2020 Questionnaire 7,11		
	7.11a Please provide the details of the jurisdictional approaches implemented within the region.	Column 4 - International jurisdictional or landscape approach/method used	CDP States and Regions 2020 Questionnaire 7.11a		
	7.13 Is there a monitoring system in place to identify changes in your region's natural forest area resulting from deforestation and/or forest degradation?	Response option: "Yes"	CDP States and Regions 2020 Questionnaire 7,13		
	7.13a Please provide the details of the monitoring system in place within your region.	Full table is relevant	CDP States and Regions 2020 Questionnaire 7.13a		
	7.14 Has a risk or vulnerability assessment on deforestation and/or forest degradation been undertaken for your region?	Response option: "Yes, risks are assessed" & "Yes, risks are partially assessed"	CDP States and Regions 2020 Questionnaire 7,14		
GHG emissions	GHG net emissions/removals by LUCF	Mt of CO_2 equivalent	World Bank WDI (adapted)		
	Energy related methane emissions	% of total methane emissions	World Bank WDI (adapted)		
Legal compliance	For your disclosed commodity(ies), indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards.	Column - : "Yes, from suppliers"; "Yes, from owned and/or managed land"; "Yes, from both suppliers and owned/managed land"	CDP Forests F6.6		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Legal compliance	For you disclosed commodity(ies), indicate how you ensure legal compliance with forest regulations and/or mandatory standards.	Column - Law and/or mandatory standard(s)" *[ALL}*	CDP Forests F6.6a		
Measurement	Provide details on the land area you control and/or manage that is used for the production of your disclosed commodity(ies)?	Column 6 - % Area certified	CDP Forests F1.4		
Policy	Select the options to describe the scope and content of your policy.	Content: Commitment to eliminate conversion of natural ecosystems; Commitment to eliminate deforestation Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE); Commitment to remediation, restoration and/or compensation of past harms; Commitment to protect rights and livelihoods of local communities; Commitments beyond regulatory compliance; Commitment to transparency; Commitment to stakeholder awareness and engagement; Commitment to align with the SDGs; Recognition of the overall importance of forests and other natural ecosystems; Recognition of potential business impact on forests and other natural ecosystems; List of timebound milestones and targets; Description of forests-related performance standards for direct operations; Description of forests-related standards for procurement.	CDP Forests F4.5a		
	Do you have commodity specific sustainability policy(ies)? If yes, select the options that best describe their scope and content.	Content: Commitment to eliminate conversion of natural ecosystems; Commitment to eliminate deforestation Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE); Commitment to remediation, restoration and/or compensation of past harms; Commitment to protect rights and livelihoods of local communities; Commitments beyond regulatory compliance; Commitment to transparency; Commitment to stakeholder awareness and engagement; Commitment to align with the SDGs; Recognition of the overall importance of forests and other natural ecosystems; Recognition of potential business impact on forests and other natural ecosystems; List of timebound milestones and targets; Description of forests-related performance standards for direct operations; Description of forests-related standards for procurement.	CDP Forests F4.5b		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Public commitment	Has your organization made a public commitment to reduce or remove deforestation and/or forest degradation from its direct operations and/or supply chain?	Response options: "yes"	CDP Forests F4.6		
	Has your organization endorsed any of the following initiatives as part of its public commitment to reduce or remove deforestation and/or forest degradation?	Response options: New York Declaration on Forests; Bonn Challenge; Tropical Forest Alliance 2020; We Mean Business; Cerrado Manifesto; Soy Moratorium; Cattle Agreement (TAC); Chinese Sustainable Meat Declaration; Compromiso Gran Chaco Argentino 2030; Other, please specify	CDP Forests F4.6a		
	Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.	All criteria (column 2) listed under the 'environment' heading	CDP Forests F4.6b		
Risk identification and assessment	Which of the following issues are considered in your organization's forests-related risk assessment(s)?	Column: issue - "Impact of activity on the status of ecosystems and habitats"; "Quality of forest risk commodities"	CDP Forests F2.1b		
Risks to the business	For your disclosed mining projects, provide details of risks identified with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.	Column 6 - Primary response: More ambitious biodiversity-related commitments; Promotion of sustainable forest management, including financial incentives; Promotion of certification, including financial incentives; Voluntary engagement in conservation projects (including reforestation, afforestation and ecosystem restoration)	CDP Forests F-MM11.2b/F-CO11.2b		
Strategic plan	Are forests-related issues integrated into any aspects of your long-term strategic business plan, and if so how?	Column: 'Are forests-related issues integrated?' & option "Yes, forests-related issues are integrated"	CDP Forests F5.1		
Traceability	Forest traceability - Companies w/system in place to track and monitor the origin of raw materials for selected commodities	N/A	CDP Forests 2017 F6.1		
	Forest traceability - Type of system in place to track and monitor the origin of company's raw materials for selected commodities - Forests risk commodity; System; System coverage; % of total production/ consumption tracked/monitored	% of total production/consumption tracked/ monitored	CDP Forests 2017 F6.1a		
	Forest traceability - details on the level of traceability company has for selected commodities - Forest risk commodity; % of total production/ consumption traceable; Traceability system; Point to which traceable (country)	N/A	CDP Forests 2017 F6.3		
	Forest traceability - description of company's approach to establishing traceability	N/A	CDP Forests 2017 F6.3a		
Traceability	Same as above	Column - issue: "Deforestation" & Column - relevance and inclusion: "Relevant, always included", "Relevant, sometimes included"	CDP Forests		

Possible Gaps

- Land remediation
- Remediating lands destructed by business operations
- Improve the efficiency with forest-related resources
- Obtain and promote forest-related certifications throughout the supply chain
- Business opportunities in carbon-offsetting and certified forest products

IAEG-SDG indicators

Indicators	Units
15.2.1 Progress towards sustainable forest management	N/A

Target 15.3

By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Rio Declaration, Johannesburg Declaration
Publications and other resources on Business and the SDGs	4, 5, 95, 116

Disclosures 15.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CO-160a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Biodiversity Impacts	N/A	SASB EM-CM-160a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Biodiversity Impacts	N/A	SASB EM-MM-160a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Biodiversity Impacts	N/A	SASB EM-EP-160a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Ecological Impacts	N/A	SASB EM-MD-160a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Ecological Impact Management	N/A	SASB EM-SV-160a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental Impacts of Project Development	N/A	SASB IF-EN-160a	IF Infrastructure	IF-EN Engineering & Construction Services
	Land Use & Ecological Impacts	N/A	SASB IF-HB-160a	IF Infrastructure	IF-HB Home Builders
	Ecosystem Services & Impacts	N/A	SASB RR-FM-160a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
	Ecological Impacts of Project Development	N/A	SASB RR-ST-160a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Ecological Impacts of Project Development	N/A	SASB RR-WT-410a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecosystem quality and biodiversity	Proportion of land assessed as facing soil erosion, reduction in soil fertility, salinization of irrigated lands, or waterlogging in the total agriculture land as well as sea-based equivalent	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Food, Beverage & Tobacco	
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E14, Please report the number and area (in hectares) of sites owned, leased, or managed by the company in or adjacent to protected areas and/or key biodiversity areas (KBA),	N/A	UN Global Compact - 2022 Communication on Progress		
	E15, What area (in hectares) of natural ecosystems was converted during the reporting period in areas owned, leased, or managed by the company?	N/A	UN Global Compact - 2022 Communication on Progress		
	E16, Is the company supporting or implementing project(s) focused on ecosystem restoration and protection?	N/A	UN Global Compact - 2022 Communication on Progress		
	E18, Please report the company's total weight of waste generated in metric tonnes during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E19, Please report the percentage of the company's waste that was hazardous waste (i,e,, hazardous waste ratio) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E20, Please report the company's estimated metric tonnes of single-use plastic consumed wherever material along the value chain during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		

Target 15.4

By 2030, ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Rio Declaration, Johannesburg Declaration, Forest Principles, CBD, Ramsar Convention, Rotterdam Convention, Stockholm Convention, Aichi Biodiversity Targets
Publications and other resources on Business and the SDGs	5, 116

Disclosures 15.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CO-160a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Biodiversity Impacts	N/A	SASB EM-CM-160a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Biodiversity Impacts	N/A	SASB EM-MM-160a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Biodiversity Impacts	N/A	SASB EM-EP-160a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Ecological Impacts	N/A	SASB EM-MD-160a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Ecological Impact Management	N/A	SASB EM-SV-160a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental Impacts of Project Development	N/A	SASB IF-EN-160a	IF Infrastructure	IF-EN Engineering & Construction Services
	Land Use & Ecological Impacts	N/A	SASB IF-HB-160a	IF Infrastructure	IF-HB Home Builders
	Ecosystem Services & Impacts	N/A	SASB RR-FM-160a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
	Ecological Impacts of Project Development	N/A	SASB RR-ST-160a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers

SDG 15: Target 15.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Ecological Impacts of Project Development	N/A	SASB RR-WT-410a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E14, Please report the number and area (in hectares) of sites owned, leased, or managed by the company in or adjacent to protected areas and/or key biodiversity areas (KBA),	N/A	UN Global Compact - 2022 Communication on Progress		
	E15, What area (in hectares) of natural ecosystems was converted during the reporting period in areas owned, leased, or managed by the company?	N/A	UN Global Compact - 2022 Communication on Progress		
	E16, Is the company supporting or implementing project(s) focused on ecosystem restoration and protection?	N/A	UN Global Compact - 2022 Communication on Progress		
	E18, Please report the company's total weight of waste generated in metric tonnes during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E19, Please report the percentage of the company's waste that was hazardous waste (i,e,, hazardous waste ratio) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E20, Please report the company's estimated metric tonnes of single-use plastic consumed wherever material along the value chain during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		

Target 15.5

Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	CBD, Ramsar Convention, CITES, Stockholm Convention, Rotterdam Convention, Aichi Biodiversity Targets
Publications and other resources on Business and the SDGs	4, 5, 72, 119

Disclosures 15.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Biodiversity	a. For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information: i. Geographic location; ii. Subsurface and underground land that may be owned, leased, or managed by the organization; iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas; iv. Type of operation (office, manufacturing or production, or extractive); v. Size of operational site in km2 (or another unit, if appropriate); vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem); vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation).	N/A	GRI 304-1-a		
	a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following: i. Construction or use of manufacturing plants, mines, and transport infrastructure; ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources); iii. Introduction of invasive species, pests, and pathogens; iv. Reduction of species; v. Habitat conversion; vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level). b. Significant direct and indirect positive and negative impacts with reference to the following: i. Species affected; ii. Extent of areas impacted; iii. Duration of impacts; iv. Reversibility or irreversibility of the impacts.	N/A	GRI 304-2		

SDG 15: Target 15.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Biodiversity	a. Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals. b. Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures. c. Status of each area based on its condition at the close of the reporting period. d. Standards, methodologies, and assumptions used.	N/A	GRI 304-3		
	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk: i. Critically endangered ii. Endangered iii. Vulnerable iv. Near threatened v. Least concern	N/A	GRI 304-4-a		
Corporate Risk Assessment	Which of the following issues are considered in your organization's biodiversity-related risk assessment(s)?	Column - issue: "Threatened, migratory and endemic species" & Column - relevance and inclusion: "Relevant, always included", "Relevant, sometimes included"	CDP Forests F-MM10.2b/F-CO10.2b		
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CO-160a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Biodiversity Impacts	N/A	SASB EM-CM-160a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Biodiversity Impacts	N/A	SASB EM-MM-160a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Biodiversity Impacts	N/A	SASB EM-EP-160a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Ecological Impacts	N/A	SASB EM-MD-160a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Ecological Impact Management	N/A	SASB EM-SV-160a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental Impacts of Project Development	N/A	SASB IF-EN-160a	IF Infrastructure	IF-EN Engineering & Construction Services
	Land Use & Ecological Impacts	N/A	SASB IF-HB-160a	IF Infrastructure	IF-HB Home Builders

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Ecosystem Services & Impacts	N/A	SASB RR-FM-160a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
	Ecological Impacts of Project Development	N/A	SASB RR-ST-160a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Ecological Impacts of Project Development	N/A	SASB RR-WT-410a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines
	Ecological Impacts	N/A	SASB TR-MT-160a	TR Transportation	TR-MT Marine Transportation
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E14, Please report the number and area (in hectares) of sites owned, leased, or managed by the company in or adjacent to protected areas and/or key biodiversity areas (KBA),	N/A	UN Global Compact - 2022 Communication on Progress		
	E15, What area (in hectares) of natural ecosystems was converted during the reporting period in areas owned, leased, or managed by the company?	N/A	UN Global Compact - 2022 Communication on Progress		
	E16, Is the company supporting or implementing project(s) focused on ecosystem restoration and protection?	N/A	UN Global Compact - 2022 Communication on Progress		
	E18, Please report the company's total weight of waste generated in metric tonnes during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E19, Please report the percentage of the company's waste that was hazardous waste (i,e,, hazardous waste ratio) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E20, Please report the company's estimated metric tonnes of single-use plastic consumed wherever material along the value chain during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 15: Target 15.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
Forest management	Forest policies - criteria in company commitments to reduce or remove deforestation and forest degradation - Avoidance of land area under conservation - Avoidance of CITES listed species - Avoidance of IUCN Red List of Threatened Species Including: Commodity coverage; Operational coverage; % of total production / consumption covered by commitment; Commitment timeframe	% of total production / consumption covered by commitment; Commitment timeframe	CDP Forests 2017 F8.2a		
Impact on biodiversity and ecosystems	Trends in Ecological Footprint and/or related concepts	N/A	Quick guide to the Aichi Biodiversity Targets		
	Ecological limits assessed in terms of sustainable production and consumption	N/A	Quick guide to the Aichi Biodiversity Targets		
	Trends in population and extinction risk of utilized species, including species in trade	N/A	Quick guide to the Aichi Biodiversity Targets		
	Threatened bird, fish, mammal and plant species	Number of species	World Bank WDI (adapted)		
	Terrestrial and marine protected areas	% of total land area	World Bank WDI (adapted)		
Value of biodiversity and ecosystem service	Trends in extent to which biodiversity and ecosystem service values are incorporated into organizational accounting and reporting	N/A	Quick guide to the Aichi Biodiversity Targets		

Possible Gaps

- Reducing POPs and mercury releases in operations and supply chain
- Influence on consumer behavior about the sustainability of product and product use
- Circular business model

IAEG-SDG indicators

Indicators	Units
15.5.1 Red List Index	N/A

Target 15.6

Promote fair and equitable sharing of the benefits arising from the utilization of genetic resources and promote appropriate access to such resources, as internationally agreed

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	CBD, NAGOYA
Publications and other resources on Business and the SDGs	60, 72

Disclosures 15.6

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Ecosystem Services & Impacts	N/A	SASB RR-FM-160a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
Human Rights & Community Relations	Rights of Indigenous Peoples	N/A	SASB RR-FM-210a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management

Target 15.7

Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any disclosures mapping for this target.

Target 15.8

By 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species

Disclosures 15.8

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines
	Ecological Impacts	N/A	SASB TR-MT-160a	TR Transportation	TR-MT Marine Transportation

Target 15.9

By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts

Disclosures 15.9

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Biodiversity Action Plans	Do you adopt biodiversity action plans to manage your impacts on biodiversity?	Response options: "Yes"	CDP Forests F-MM10.3/F-CO10.3		
Corporate Risk Assessment	Which of the following stakeholders are considered in your organization's biodiversity-related risk assessments?	Column 1 - Stakeholder. In particular "local community" & "indigenous people"	CDP Forests F-MM10.2c/F-CO10.2c		
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CO-160a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Biodiversity Impacts	N/A	SASB EM-CM-160a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Biodiversity Impacts	N/A	SASB EM-MM-160a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Biodiversity Impacts	N/A	SASB EM-EP-160a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Ecological Impacts	N/A	SASB EM-MD-160a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Ecological Impact Management	N/A	SASB EM-SV-160a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental Impacts of Project Development	N/A	SASB IF-EN-160a	IF Infrastructure	IF-EN Engineering & Construction Services
	Land Use & Ecological Impacts	N/A	SASB IF-HB-160a	IF Infrastructure	IF-HB Home Builders
	Ecosystem Services & Impacts	N/A	SASB RR-FM-160a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
	Ecological Impacts of Project Development	N/A	SASB RR-ST-160a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Ecological Impacts of Project Development	N/A	SASB RR-WT-410a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines
	Ecological Impacts	N/A	SASB TR-MT-160a	TR Transportation	TR-MT Marine Transportation

Target 15.A

Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems.

Disclosures 15.A

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Biodiversity Impacts	N/A	SASB EM-CO-160a	EM Extractives & Minerals Processing	EM-CO Coal Operations
	Biodiversity Impacts	N/A	SASB EM-CM-160a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Biodiversity Impacts	N/A	SASB EM-MM-160a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Biodiversity Impacts	N/A	SASB EM-EP-160a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Ecological Impacts	N/A	SASB EM-MD-160a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Ecological Impact Management	N/A	SASB EM-SV-160a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Land Use & Ecological Impacts	N/A	SASB FB-MP-160a	FB Food & Beverage	FB-MP Meat, Poultry & Dairy
	Environmental Impacts of Project Development	N/A	SASB IF-EN-160a	IF Infrastructure	IF-EN Engineering & Construction Services
	Land Use & Ecological Impacts	N/A	SASB IF-HB-160a	IF Infrastructure	IF-HB Home Builders
	Ecosystem Services & Impacts	N/A	SASB RR-FM-160a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
	Ecological Impacts of Project Development	N/A	SASB RR-ST-160a	RR Renewable Resources & Alternative Energy	RR-ST Solar Technology & Project Developers
	Ecological Impacts of Project Development	N/A	SASB RR-WT-410a	RR Renewable Resources & Alternative Energy	RR-WT Wind Technology & Project Developers
	Ecological Impacts	N/A	SASB SV-HL-160a	SV Services	SV-HL Hotels & Lodging
	Discharge Management & Ecological Impacts	N/A	SASB TR-CL-160a	TR Transportation	TR-CL Cruise Lines
	Ecological Impacts	N/A	SASB TR-MT-160a	TR Transportation	TR-MT Marine Transportation

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecosystem quality and biodiversity	Volume and intensity (as a proportion of the total cropland area owned, leased and managed by the entity) of fertilizers used by the entity during the reporting period, by fertilizer nutrients	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Food, Beverage & Tobacco	
	Volume and intensity (as a proportion of the total cropland area owned, leased and managed by the entity) of pesticides used by the entity during the reporting period, by hazard level	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Food, Beverage & Tobacco	
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E14, Please report the number and area (in hectares) of sites owned, leased, or managed by the company in or adjacent to protected areas and/or key biodiversity areas (KBA),	N/A	UN Global Compact - 2022 Communication on Progress		
	E15, What area (in hectares) of natural ecosystems was converted during the reporting period in areas owned, leased, or managed by the company?	N/A	UN Global Compact - 2022 Communication on Progress		
	E16, Is the company supporting or implementing project(s) focused on ecosystem restoration and protection?	N/A	UN Global Compact - 2022 Communication on Progress		
	E18, Please report the company's total weight of waste generated in metric tonnes during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E19, Please report the percentage of the company's waste that was hazardous waste (i,e,, hazardous waste ratio) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E20, Please report the company's estimated metric tonnes of single-use plastic consumed wherever material along the value chain during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 15: Target 15.A

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		

Target 15.B

Mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including for conservation and reforestation.

Disclosures 15.B

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ecological Impacts	Ecosystem Services & Impacts	N/A	SASB RR-FM-160a	RR Renewable Resources & Alternative Energy	RR-FM Forestry Management
Environment	E1, Does the company have a formal policy on the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E1,1, For each environmental policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	E14, Please report the number and area (in hectares) of sites owned, leased, or managed by the company in or adjacent to protected areas and/or key biodiversity areas (KBA),	N/A	UN Global Compact - 2022 Communication on Progress		
	E15, What area (in hectares) of natural ecosystems was converted during the reporting period in areas owned, leased, or managed by the company?	N/A	UN Global Compact - 2022 Communication on Progress		
	E16, Is the company supporting or implementing project(s) focused on ecosystem restoration and protection?	N/A	UN Global Compact - 2022 Communication on Progress		
	E18, Please report the company's total weight of waste generated in metric tonnes during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E19, Please report the percentage of the company's waste that was hazardous waste (i,e,, hazardous waste ratio) during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		
	E2, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following environmental issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	E20, Please report the company's estimated metric tonnes of single-use plastic consumed wherever material along the value chain during the reporting period,	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Environment	E3, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with these environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,1, For each environmental topic in which the company sets timebound goals / targets, what kind of targets has the company set?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E4,2, For each environmental topic in which the company sets timebound goals / targets, how is progress against target / goal tracked?	N/A	UN Global Compact - 2022 Communication on Progress		
	E21, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		

GOAL 16. PEACE, JUSTICE AND STRONG INSTITUTIONS

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

SUSTAINABLE DEVELOPMENT GOAL 16:

PROMOTE PEACEFUL AND INCLUSIVE SOCIETIES FOR SUSTAINABLE DEVELOPMENT, PROVIDE ACCESS TO JUSTICE FOR ALL AND BUILD EFFECTIVE, ACCOUNTABLE AND INCLUSIVE INSTITUTIONS AT ALL LEVELS

Target 16.1

Significantly reduce all forms of violence and related death rates everywhere

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICCPR, ICESCR, UNGP, ILO C111, ILO R111, Aichi Biodiversity Targets, Fundamental Principles and Rights at Work, Voluntary Principles on Security and Human Rights
Publications and other resources on Business and the SDGs	14, 67, 68, 114

Disclosures 16.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Customer Privacy	a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by: i. complaints received from outside parties and substantiated by the organization; ii. complaints from regulatory bodies. b. Total number of identified leaks, thefts, or losses of customer data. c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient.	N/A	GRI 418-1		
Governance and Strategy	G1, Does the Board / highest governance body or most senior executive of the company: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G10, How does the company capture lessons regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G13, Do you produce sustainability reporting according to: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G14, Is the information disclosed in this questionnaire assured by a third-party? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G14,1, Optional: provide evidence or description of data assurance,	N/A	UN Global Compact - 2022 Communication on Progress		
	G2, Does the company have a publicly stated commitment regarding the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G3, Does the company have in place a code of conduct regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G4, Has the company appointed an individual or group responsible for each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Governance and Strategy	G5, Does the company have a formal structure(s) (such as a cross-functional committee) to address each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6, Does the company have a process or processes to assess risk?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6,1, During the assessment of risk, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7, Does the company have a due diligence process through which it identifies, prevents, mitigates, and accounts for actual and potential negative impacts on sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7,1, During the due diligence process, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8, Are there any processes through which members of the company's workforce can raise concerns about the company's conduct related to human rights, labour rights, environment, or anti-corruption?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8,1, Please provide additional detail regarding the process(es) the company has through which members of the company's workforce can raise concerns about the company's conduct,	N/A	UN Global Compact - 2022 Communication on Progress		
	G9, Does the company provide or enable access to effective remedy to right holders / stakeholders where it has caused or contributed to the adverse impact?	N/A	UN Global Compact - 2022 Communication on Progress		
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Occupational health and safety	a. For all employees: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. c. The work-related hazards that pose a risk of ill health, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to cases of ill health during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	N/A	GRI 403-10		
	Report the information for all employees about: i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	N/A	GRI 403-9-a		
	Report the information for all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	N/A	GRI 403-9-b		
	The work-related hazards that pose a risk of high-consequence injury, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.	N/A	GRI 403-9-c		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Oil and Gas	List the locations of operations that caused or contributed to involuntary resettlement or where such resettlement is ongoing. For each location, describe how peoples' livelihoods and human rights were affected and restored.	N/A	GRI 11: Oil and Gas Sector 2021 11.16.2	Oil & Gas	
Security	a. Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security. b. Whether training requirements also apply to third-party organizations providing security personnel.	N/A	GRI 410-1		
Supplier Social Assesment	Percentage of new suppliers that were screened using social criteria	N/A	GRI 414-1-a		
	a. Number of suppliers assessed for social impacts. b. Number of suppliers identified as having significant actual and potential negative social impacts. c. Significant actual and potential negative social impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.	N/A	GRI 414-2		
Workplace violence and harassment	Reported incidents of gender-based violence occurring in and around the workplace (e.g., sexual harassment, violence while traveling to workplace, including while carrying out livelihood tasks such as collecting water and firewood, alcohol-related violence, etc.)	Number of incidents	UN Global Compact-Oxfam Poverty Footprint PF - 18.3		
	Does the Company system have a policy/code addressing workplace harassment (including sexual harassment) and does the policy/code explicitly extend to its supply chain?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 18.5		
	Does the Company system promote compliance of its workplace harassment policy/code along the value chain? If yes, explain how.	N/A	UN Global Compact-Oxfam Poverty Footprint PF – 18.5		
	Do ALL major employers along the value chain have a policy/code on workplace harassment (including sexual harassment)?	N/A	UN Global Compact-Oxfam Poverty Footprint PF – 18.5		
	Does the business have an explicit, well-publicized policy of zero tolerance towards gender-based violence and harassment? Is there a confidential complaint procedure? If yes, please explain.	N/A	The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)		

Possible Gaps

- Risk assessment on violence

IAEG-SDG indicators

Indicators	Units
16.1.1 Number of victims of intentional homicide per 100,000 population, by sex and age	Number of victims per 100,000 population
16.1.2 Conflict-related deaths per 100,000 population, by sex, age and cause	Number of death per 100,000 population
16.1.3 Proportion of population subjected to physical, psychological or sexual violence in the previous 12 months	% of population
16.1.4 Proportion of population that feel safe walking alone around the area they live	% of population

Target 16.2

End abuse, exploitation, trafficking and all forms of violence against and torture of children

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICCPR, ICESCR, CRC, UNDRIP, CTOC, CAT, Trafficking Convention 1949, Palermo Protocol, UNGP, ILO C087, ILO C098, ILO C138, ILO C146, ILO C182, ILO R190
Publications and other resources on Business and the SDGs	14, 30, 43, 66, 68

Disclosures 16.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Abolition of child labor	Average working hours of children, working only, ages 7-14, female and male	Hours per week	World Bank WDI (adapted)		
	Child employment (age 7-14) • In sectors of agriculture, manufacturing, services, • In employment as unpaid family workers, wage workers, self-employed, study and work, work only, • In employment	Number of child labor by gender and in total	World Bank WDI (adapted)		
Child Labor	a. Operations and suppliers considered to have significant risk for incidents of: i.　child labor; ii.　young workers exposed to hazardous work. b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of: i.　type of operation (such as manufacturing plant) and supplier; ii.　countries or geographic areas with operations and suppliers considered at risk. c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.	N/A	GRI 408-1		
Governance and Strategy	G1, Does the Board / highest governance body or most senior executive of the company: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G10, How does the company capture lessons regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G13, Do you produce sustainability reporting according to: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G2, Does the company have a publicly stated commitment regarding the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		

SDG 16: Target 16.2

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Governance and Strategy	G3, Does the company have in place a code of conduct regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G4, Has the company appointed an individual or group responsible for each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G5, Does the company have a formal structure(s) (such as a cross-functional committee) to address each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6, Does the company have a process or processes to assess risk?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6,1, During the assessment of risk, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7, Does the company have a due diligence process through which it identifies, prevents, mitigates, and accounts for actual and potential negative impacts on sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7,1, During the due diligence process, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8, Are there any processes through which members of the company's workforce can raise concerns about the company's conduct related to human rights, labour rights, environment, or anti-corruption?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8,1, Please provide additional detail regarding the process(es) the company has through which members of the company's workforce can raise concerns about the company's conduct,	N/A	UN Global Compact - 2022 Communication on Progress		
	G9, Does the company provide or enable access to effective remedy to right holders / stakeholders where it has caused or contributed to the adverse impact?	N/A	UN Global Compact - 2022 Communication on Progress		
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Sexual exploitation	Does the business have a policy on the prohibited types of client entertainment (e.g. sex industry) and how does it communicate this policy internally?	N/A	The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)		

Possible Gaps

- The development of solutions to better monitor and prevent children violence, abuse and trafficking
- Review company policies for no child labor
- Ensure that communication and marketing do not have any adverse impacts on children's rights. Use marketing and advertising that respect and support children's rights
- Build partnership with peers and work with governments

IAEG-SDG indicators

Indicators	Units
16.2.1 Proportion of children aged 1-17 years who experienced any physical punishment and/or psychological aggression by caregivers in the past month	% of children aged 1-17 years
16.2.2 Number of victims of human trafficking per 100,000 population, by sex, age and form of exploitation	Number of victims per 100,000 population
16.2.3 Proportion of young women and men aged 18-29 years who experienced sexual violence by age 18	% of young women and men aged 18-29 years

Target 16.3

Promote the rule of law at the national and international levels and ensure equal access to justice for all

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICCPR, UNGP, ILO C081, ILOC142
Publications and other resources on Business and the SDGs	2, 14, 45, 57, 63, 81, 89, 99, 103

Disclosures 16.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Anti-Corruption	a. Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant. b. Main outcomes of completed legal actions, including any decisions or judgments.	N/A	GRI 206-1		
Business Ethics	Business Ethics & Transparency	N/A	SASB EM-MM-510a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Business Ethics & Transparency	N/A	SASB EM-EP-510a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Business Ethics & Payments Transparency	N/A	SASB EM-SV-510a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Business Ethics	N/A	SASB FN-AC-510a	FN Financials	FN-AC Asset Management & Custody Activities
	Business Ethics	N/A	SASB FN-CB-510a	FN Financials	FN-CB Commercial Banks
	Business Ethics	N/A	SASB FN-IB-510a	FN Financials	FN-IB Investment Banking & Brokerage
	Professional Integrity	N/A	SASB FN-IB-510b	FN Financials	FN-IB Investment Banking & Brokerage
	Managing Conflicts of Interest	N/A	SASB FN-EX-510a	FN Financials	FN-EX Security & Commodity Exchanges
	Business Ethics	N/A	SASB HC-BP-510a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Business Ethics	Fraud & Unnecessary Procedures	N/A	SASB HC-DY-510a	HC Health Care	HC-DY Health Care Delivery
	Business Ethics	N/A	SASB HC-DI-510a	HC Health Care	HC-DI Health Care Distributors
	Business Ethics	N/A	SASB HC-MS-510a	HC Health Care	HC-MS Medical Equipment & Supplies
	Business Ethics	N/A	SASB IF-EN-510a	IF Infrastructure	IF-EN Engineering & Construction Services
	Transparent Information & Management of Conflict of Interest	N/A	SASB IF-RS-510a	IF Infrastructure	IF-RS Real Estate Services
	Business Ethics	N/A	SASB RT-AE-510a	RT Resource Transformation	RT-AE Aerospace & Defense
	Business Ethics	N/A	SASB RT-EE-510a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Internal Controls on Money Laundering	N/A	SASB SV-CA-510a	SV Services	SV-CA Casinos & Gaming
	Professional Integrity	N/A	SASB SV-PS-510a	SV Services	SV-PS Professional & Commercial Services
	Business Ethics	N/A	SASB TR-MT-510a	TR Transportation	TR-MT Marine Transportation
Competitive Behavior	Pricing Integrity & Transparency	N/A	SASB EM-CM-520a	EM Extractives & Minerals Processing	EM-CM Construction Materials
	Competitive Behavior	N/A	SASB EM-MD-520a	EM Extractives & Minerals Processing	EM-MD Oil & Gas – Midstream
	Pricing Integrity & Transparency	N/A	SASB EM-RM-520a	EM Extractives & Minerals Processing	EM-RM Oil & Gas – Refining & Marketing
	Intellectual Property Protection & Media Piracy	N/A	SASB SV-ME-520a	SV Services	SV-ME Media & Entertainment
	Intellectual Property Protection & Competitive Behavior	N/A	SASB TC-IM-520a	TC Technology & Communications	TC-IM Internet Media & Services
	Intellectual Property Protection & Competitive Behavior	N/A	SASB TC-SC-520a	TC Technology & Communications	TC-SC Semiconductors
	Intellectual Property Protection & Competitive Behavior	N/A	SASB TC-SI-520a	TC Technology & Communications	TC-SI Software & IT Services

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Competitive Behavior	Competitive Behavior & Open Internet	N/A	SASB TC-TL-520a	TC Technology & Communications	TC-TL Telecommunication Services
	Competitive Behavior	N/A	SASB TR-AL-520a	TR Transportation	TR-AL Airlines
	Competitive Behavior	N/A	SASB TR-AP-520a	TR Transportation	TR-AP Auto Parts
	Competitive Behavior	N/A	SASB TR-RA-520a	TR Transportation	TR-RA Rail Transportation
Customer Health and Safety	a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	N/A	GRI 416-2		
Customer Privacy	Data Privacy & Advertising Standards	N/A	SASB CG-EC-220a	CG Consumer Goods	CG-EC E-Commerce
	Customer Privacy	N/A	SASB FN-CF-220a	FN Financials	FN-CF Consumer Finance
	Data Privacy	N/A	SASB SV-AD-220a	SV Services	SV-AD Advertising & Marketing
	Data Privacy, Advertising Standards & Freedom of Expression	N/A	SASB TC-IM-220a	TC Technology & Communications	TC-IM Internet Media & Services
	Data Privacy & Freedom of Expression	N/A	SASB TC-SI-220a	TC Technology & Communications	TC-SI Software & IT Services
	Data Privacy	N/A	SASB TC-TL-220a	TC Technology & Communications	TC-TL Telecommunication Services
	a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by: i. complaints received from outside parties and substantiated by the organization; ii. complaints from regulatory bodies. b. Total number of identified leaks, thefts, or losses of customer data. c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient.	N/A	GRI 418-1		
Data Security	Data Security	N/A	SASB CG-EC-230a	CG Consumer Goods	CG-EC E-Commerce
	Data Security	N/A	SASB CG-MR-230a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors

SDG 16: Target 16.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Data Security	Data Security	N/A	SASB FN-CB-230a	FN Financials	FN-CB Commercial Banks
	Data Security	N/A	SASB FN-CF-230a	FN Financials	FN-CF Consumer Finance
	Managing Business Continuity & Technology Risks	N/A	SASB FN-EX-550a	FN Financials	FN-EX Security & Commodity Exchanges
	Data Security	N/A	SASB FB-FR-230a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Data Security & Privacy	N/A	SASB HC-DR-230a	HC Health Care	HC-DR Drug Retailers
	Patient Privacy & Electronic Health Records	N/A	SASB HC-DY-230a	HC Health Care	HC-DY Health Care Delivery
	Customer Privacy & Technology Standards	N/A	SASB HC-MC-230a	HC Health Care	HC-MC Managed Care
	Data Security	N/A	SASB RT-AE-230a	RT Resource Transformation	RT-AE Aerospace & Defense
	Data Security	N/A	SASB SV-ED-230a	SV Services	SV-ED Education
	Data Security	N/A	SASB SV-PS-230a	SV Services	SV-PS Professional & Commercial Services
	Data Security	N/A	SASB TC-IM-230a	TC Technology & Communications	TC-IM Internet Media & Services
	Data Security	N/A	SASB TC-SI-230a	TC Technology & Communications	TC-SI Software & IT Services
	Data Security	N/A	SASB TC-TL-230a	TC Technology & Communications	TC-TL Telecommunication Services
Environmental Compliance	Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of: i. Total monetary value of significant fines; ii. Total number of non-monetary sanctions; iii. Cases brought through dispute resolution mechanisms.	N/A	GRI 307-1-a		
Ethical and lawful behavior	Promoting an organizational culture of health (over and above wellness and health promotion program)	Example metrics: Inclusion of health in company's value statements Senior leaders express value and importance of health Company systematically and consistently integrates health into their activities	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Ethical and lawful behavior	Do ALL workers along the value chain have access to a non-judicial grievance mechanism(s) (GMs)? If no, provide the approximate proportion of workers that do/ do not have access (disaggregate data by m/w and type of worker).	%	UN Global Compact-Oxfam Poverty Footprint PF - 8.1		
	Do ALL MSMEs and smallholders along the value chain have access to a non-judicial GM(s)? If no, provide the approximate proportion of MSMEs and smallholder that so/ do not have access (disaggregate data by m/w and type of worker).	%	UN Global Compact-Oxfam Poverty Footprint PF - 8.1		
	Do ALL MSMEs and smallholders along the value chain have access to a non-judicial GM(s)? If no, provide the approximate proportion of MSMEs and smallholder that so/ do not have access (disaggregate data by m/w and type of worker).	%	UN Global Compact-Oxfam Poverty Footprint PF - 8.1		
Governance and Strategy	A description of the organization's values, principles, standards, and norms of behavior.	N/A	GRI 102-16-a		
	A description of internal and external mechanisms for: i. Seeking advice about ethical and lawful behavior, and organizational integrity; ii. Reporting concerns about unethical or unlawful behavior, and organizational integrity	N/A	GRI 102-17-a		
	a. describe its policy commitments for responsible business conduct, including: i. the authoritative intergovernmental instruments that the commitments reference; ii. whether the commitments stipulate conducting due diligence; iii. whether the commitments stipulate applying the precautionary principle; iv. whether the commitments stipulate respecting human rights; b. describe its specific policy commitment to respect human rights, including: i. the internationally recognized human rights that the commitment covers; ii. the categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment;	N/A	GRI 2-23-a GRI 2-23-b		
	a. describe the mechanisms for individuals to: i. seek advice on implementing the organization's policies and practices for responsible business conduct; ii. raise concerns about the organization's business conduct.	N/A	GRI 2-26		
	G1, Does the Board / highest governance body or most senior executive of the company: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G10, How does the company capture lessons regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G13, Do you produce sustainability reporting according to: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G2, Does the company have a publicly stated commitment regarding the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G3, Does the company have in place a code of conduct regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G4, Has the company appointed an individual or group responsible for each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Governance and Strategy	G5, Does the company have a formal structure(s) (such as a cross-functional committee) to address each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6, Does the company have a process or processes to assess risk?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6,1, During the assessment of risk, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
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	G8, Are there any processes through which members of the company's workforce can raise concerns about the company's conduct related to human rights, labour rights, environment, or anti-corruption?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8,1, Please provide additional detail regarding the process(es) the company has through which members of the company's workforce can raise concerns about the company's conduct,	N/A	UN Global Compact - 2022 Communication on Progress		
	G9, Does the company provide or enable access to effective remedy to right holders / stakeholders where it has caused or contributed to the adverse impact?	N/A	UN Global Compact - 2022 Communication on Progress		
Grievance mechanisms	A description of internal and external mechanisms for: i. Seeking advice about ethical and lawful behavior, and organizational integrity; ii. Reporting concerns about unethical or unlawful behavior, and organizational integrity	N/A	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standard 102-17)		
Human Rights	HR1, Which of the following has the company identified as material human rights issues connected with its operations and/or value chain, whether based on their salience (i,e,, the most severe potential negative impacts on people) or another basis? *[Please select your top 5 material issues]*	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2, Does the company have a policy commitment in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR2,1, For each human rights policy, is it:	N/A	UN Global Compact - 2022 Communication on Progress		
	HR3, In the course of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR4, What type of action has the company taken in the reporting period with the aim of preventing/mitigating the risks/impacts associated with this human rights issue?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights	HR5, Who receives training for the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR6, How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights issues?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR7, During the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact associated with the following human rights issue(s)?	N/A	UN Global Compact - 2022 Communication on Progress		
	HR8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Marketing and Labeling	a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	N/A	GRI 417-2		
	a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	N/A	GRI 417-3		
Selling Practices & Product Labeling	Transparent Information & Fair Advice for Customers	N/A	SASB FN-AC-270a	FN Financials	FN-AC Asset Management & Custody Activities
	Selling Practices	N/A	SASB FN-CF-270a	FN Financials	FN-CF Consumer Finance
	Transparent Information & Fair Advice for Customers	N/A	SASB FN-IN-270a	FN Financials	FN-IN Insurance
	Lending Practices	N/A	SASB FN-MF-270a	FN Financials	FN-MF Mortgage Finance
	Responsible Drinking & Marketing	N/A	SASB FB-AB-270a	FB Food & Beverage	FB-AB Alcoholic Beverages
	Product Labeling & Marketing	N/A	SASB FB-FR-270a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Product Labeling & Marketing	N/A	SASB FB-NB-270a	FB Food & Beverage	FB-NB Non-Alcoholic Beverages

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Selling Practices & Product Labeling	Product Labeling & Marketing	N/A	SASB FB-PF-270a	FB Food & Beverage	FB-PF Processed Foods
	Marketing Practices	N/A	SASB FB-TB-270a	FB Food & Beverage	FB-TB Tobacco
	Ethical Marketing	N/A	SASB HC-BP-270a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Pricing & Billing Transparency	N/A	SASB HC-DY-270a	HC Health Care	HC-DY Health Care Delivery
	Ethical Marketing	N/A	SASB HC-MS-270a	HC Health Care	HC-MS Medical Equipment & Supplies
	Advertising Integrity	N/A	SASB SV-AD-270a	SV Services	SV-AD Advertising & Marketing
	Marketing & Recruiting Practices	N/A	SASB SV-ED-270a	SV Services	SV-ED Education
	Journalistic Integrity & Sponsorship Identification	N/A	SASB SV-ME-270a	SV Services	SV-ME Media & Entertainment
Socioeconomic Compliance	Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of: i. Total monetary value of significant fines; ii. Total number of non-monetary sanctions; iii. Cases brought through dispute resolution mechanism	N/A	GRI 419-1-a		

IAEG-SDG indicators

Indicators	Units
16.3.1 Proportion of victims of violence in the previous 12 months who reported their victimization to competent authorities or other officially recognized conflict resolution mechanisms	% of victims of violence
16.3.2 Unsentenced detainees as a proportion of overall prison population	% of overall prison population

Target 16.4

By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	CTOC, UNCAC, OECD Anti-Bribery Convention, Trafficking Convection 1949, Palermo Protocols, OECD Model Tax Convention, MAATM , Cultural Property Convention, ILO C029, ILO C081
Publications and other resources on Business and the SDGs	25, 51, 57

Disclosures 16.4

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Anti-corruption	AC1, Does the company have an anti-corruption compliance programme?	N/A	UN Global Compact - 2022 Communication on Progress		
	AC1,1, If yes, in what year was this programme last reviewed? (YYYY)	N/A	UN Global Compact - 2022 Communication on Progress		
	AC2, Does your company have policies and recommendations for employees on how to act in case of doubt and/or in situations that may represent a conflict of interest, e,g, with regard to gifts and hospitality, donations, sponsorship, or interactions with public officials?	N/A	UN Global Compact - 2022 Communication on Progress		
	AC3, Who receives training on anti-corruption and integrity? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	AC3,1, How often is such training provided?	N/A	UN Global Compact - 2022 Communication on Progress		
	AC4, Does the company monitor its anti-corruption compliance programme? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	AC5, Please report the company's total number and nature of incidents of corruption during the reporting year,	N/A	UN Global Compact - 2022 Communication on Progress		
	AC6, Within the reporting period, what measures has the company taken to address suspected incidents of corruption independently or in response to a dispute or investigation by a government regulator? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	AC7, Does your company engage in Collective Action against corruption?	N/A	UN Global Compact - 2022 Communication on Progress		
	AC8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the anti-corruption principle, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
Business Ethics	Business Ethics	N/A	SASB FN-AC-510a	FN Financials	FN-AC Asset Management & Custody Activities

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Business Ethics	Business Ethics	N/A	SASB FN-CB-510a	FN Financials	FN-CB Commercial Banks
	Business Ethics	N/A	SASB FN-IB-510a	FN Financials	FN-IB Investment Banking & Brokerage
	Professional Integrity	N/A	SASB FN-IB-510b	FN Financials	FN-IB Investment Banking & Brokerage
	Managing Conflicts of Interest	N/A	SASB FN-EX-510a	FN Financials	FN-EX Security & Commodity Exchanges
	Business Ethics	N/A	SASB RT-AE-510a	RT Resource Transformation	RT-AE Aerospace & Defense
Governance and Strategy	G1, Does the Board / highest governance body or most senior executive of the company: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G10, How does the company capture lessons regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G13, Do you produce sustainability reporting according to: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G2, Does the company have a publicly stated commitment regarding the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G3, Does the company have in place a code of conduct regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G4, Has the company appointed an individual or group responsible for each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G5, Does the company have a formal structure(s) (such as a cross-functional committee) to address each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6, Does the company have a process or processes to assess risk?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6,1, During the assessment of risk, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7, Does the company have a due diligence process through which it identifies, prevents, mitigates, and accounts for actual and potential negative impacts on sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7,1, During the due diligence process, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8, Are there any processes through which members of the company's workforce can raise concerns about the company's conduct related to human rights, labour rights, environment, or anti-corruption?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8,1, Please provide additional detail regarding the process(es) the company has through which members of the company's workforce can raise concerns about the company's conduct,	N/A	UN Global Compact - 2022 Communication on Progress		
	G9, Does the company provide or enable access to effective remedy to right holders / stakeholders where it has caused or contributed to the adverse impact?	N/A	UN Global Compact - 2022 Communication on Progress		

Target 16.5

Substantially reduce corruption and bribery in all their forms

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UNCAC, OECD Anti-Bribery Convention
Publications and other resources on Business and the SDGs	13, 46, 55, 64, 86, 88, 93, 107

Disclosures 16.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Anti-corruption	Activity that shapes public policy or public opinion	Example metrics: Disclosure of contributions to political candidates, parties, and committees Disclosure of contributions to Super PACs Disclosure of trade associations and 501(c)(4) social welfare organizations Lobbying expenses	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	a. Total number and percentage of operations assessed for risks related to corruption. b. Significant risks related to corruption identified through the risk assessment.	N/A	GRI 205-1		
	a. Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region. b. Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region. c. Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations. d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region. e. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.	N/A	GRI 205-2		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Anti-corruption	a. Total number and nature of confirmed incidents of corruption. b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption. c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.	N/A	GRI 205-3		
	AC1, Does the company have an anti-corruption compliance programme?	N/A	UN Global Compact - 2022 Communication on Progress		
	AC1,1, If yes, in what year was this programme last reviewed? (YYYY)	N/A	UN Global Compact - 2022 Communication on Progress		
	AC2, Does your company have policies and recommendations for employees on how to act in case of doubt and/or in situations that may represent a conflict of interest, e,g, with regard to gifts and hospitality, donations, sponsorship, or interactions with public officials?	N/A	UN Global Compact - 2022 Communication on Progress		
	AC3, Who receives training on anti-corruption and integrity? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	AC3,1, How often is such training provided?	N/A	UN Global Compact - 2022 Communication on Progress		
	AC4, Does the company monitor its anti-corruption compliance programme? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	AC5, Please report the company's total number and nature of incidents of corruption during the reporting year,	N/A	UN Global Compact - 2022 Communication on Progress		
	AC6, Within the reporting period, what measures has the company taken to address suspected incidents of corruption independently or in response to a dispute or investigation by a government regulator? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	AC7, Does your company engage in Collective Action against corruption?	N/A	UN Global Compact - 2022 Communication on Progress		
	AC8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the anti-corruption principle, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		
	Total percentage of governance body members, employees and business partners who have received training on the organization's anti-corruption policies and procedures, broken down by region.	%	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation		
	Total number and nature of incidents of corruption confirmed during the current year but related to previous years.	Number of incidents	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Anti-corruption	Total number and nature of incidents of corruption confirmed during the current year, related to this year.	Number of incidents	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation		
	Does the Company publicly state it will work against corruption in all its forms, including bribery and extortion?	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 6.19		
	Perceived level of corruption in the community	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 6.6		
	Perceived level of corruption for matters related to the Company	N/A	UN Global Compact-Oxfam Poverty Footprint PF - 6.6		
	Anti-corruption (number of convictions for violations of corruption-related legislation or regulation and amount of fines paid or payable)	Number of convictions, $ currency	UNCTAD core SDGs reporting indicators D.2		
	Bribery incidence	N/A	World Bank WDI (adapted)		
Business Ethics	Business Ethics & Transparency	N/A	SASB EM-MM-510a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Business Ethics & Transparency	N/A	SASB EM-EP-510a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production
	Business Ethics & Payments Transparency	N/A	SASB EM-SV-510a	EM Extractives & Minerals Processing	EM-SV Oil & Gas – Services
	Business Ethics	N/A	SASB FN-AC-510a	FN Financials	FN-AC Asset Management & Custody Activities
	Business Ethics	N/A	SASB FN-CB-510a	FN Financials	FN-CB Commercial Banks
	Business Ethics	N/A	SASB FN-IB-510a	FN Financials	FN-IB Investment Banking & Brokerage
	Professional Integrity	N/A	SASB FN-IB-510b	FN Financials	FN-IB Investment Banking & Brokerage
	Managing Conflicts of Interest	N/A	SASB FN-EX-510a	FN Financials	FN-EX Security & Commodity Exchanges
	Business Ethics	N/A	SASB HC-BP-510a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Fraud & Unnecessary Procedures	N/A	SASB HC-DY-510a	HC Health Care	HC-DY Health Care Delivery
	Business Ethics	N/A	SASB HC-DI-510a	HC Health Care	HC-DI Health Care Distributors

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Business Ethics	Business Ethics	N/A	SASB HC-MS-510a	HC Health Care	HC-MS Medical Equipment & Supplies
	Business Ethics	N/A	SASB IF-EN-510a	IF Infrastructure	IF-EN Engineering & Construction Services
	Transparent Information & Management of Conflict of Interest	N/A	SASB IF-RS-510a	IF Infrastructure	IF-RS Real Estate Services
	Business Ethics	N/A	SASB RT-AE-510a	RT Resource Transformation	RT-AE Aerospace & Defense
	Business Ethics	N/A	SASB RT-EE-510a	RT Resource Transformation	RT-EE Electrical & Electronic Equipment
	Internal Controls on Money Laundering	N/A	SASB SV-CA-510a	SV Services	SV-CA Casinos & Gaming
	Professional Integrity	N/A	SASB SV-PS-510a	SV Services	SV-PS Professional & Commercial Services
	Business Ethics	N/A	SASB TR-MT-510a	TR Transportation	TR-MT Marine Transportation
Governance and Strategy	G1, Does the Board / highest governance body or most senior executive of the company: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G10, How does the company capture lessons regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G13, Do you produce sustainability reporting according to: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G2, Does the company have a publicly stated commitment regarding the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G3, Does the company have in place a code of conduct regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G4, Has the company appointed an individual or group responsible for each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G5, Does the company have a formal structure(s) (such as a cross-functional committee) to address each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6, Does the company have a process or processes to assess risk?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6,1, During the assessment of risk, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Governance and Strategy	G7, Does the company have a due diligence process through which it identifies, prevents, mitigates, and accounts for actual and potential negative impacts on sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7,1, During the due diligence process, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8, Are there any processes through which members of the company's workforce can raise concerns about the company's conduct related to human rights, labour rights, environment, or anti-corruption?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8,1, Please provide additional detail regarding the process(es) the company has through which members of the company's workforce can raise concerns about the company's conduct,	N/A	UN Global Compact - 2022 Communication on Progress		
	G9, Does the company provide or enable access to effective remedy to right holders / stakeholders where it has caused or contributed to the adverse impact?	N/A	UN Global Compact - 2022 Communication on Progress		
Oil and Gas	Describe the approach to contract transparency, including: • whether contracts and licenses are made publicly and, if so, where they are published; • if contracts or licenses are not publicly available, the reason for this and actions taken to make them public in the future.	N/A	GRI 11: Oil and Gas Sector 2021 11.20.5	Oil & Gas	
Public Policy	Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.	N/A	GRI 415-1-a		

IAEG-SDG indicators

Indicators	Units
16.5.1 Proportion of persons who had at least one contact with a public official and who paid a bribe to a public official, or were asked for a bribe by those public officials, during the previous 12 months	% of persons
16.5.2 Proportion of businesses that had at least one contact with a public official and that paid a bribe to a public official, or were asked for a bribe by those public officials during the previous 12 months	% of businesses

Target 16.6

Develop effective, accountable and transparent institutions at all levels

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UNCAC, OECD Anti-Bribery Convention, UNGP, Johannesburg Declaration
Publications and other resources on Business and the SDGs	13, 46, 81, 97

Disclosures 16.6

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Anti-corruption	AC1, Does the company have an anti-corruption compliance programme?	N/A	UN Global Compact - 2022 Communication on Progress		
	AC1,1, If yes, in what year was this programme last reviewed? (YYYY)	N/A	UN Global Compact - 2022 Communication on Progress		
	AC2, Does your company have policies and recommendations for employees on how to act in case of doubt and/or in situations that may represent a conflict of interest, e,g, with regard to gifts and hospitality, donations, sponsorship, or interactions with public officials?	N/A	UN Global Compact - 2022 Communication on Progress		
	AC3, Who receives training on anti-corruption and integrity? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	AC3,1, How often is such training provided?	N/A	UN Global Compact - 2022 Communication on Progress		
	AC4, Does the company monitor its anti-corruption compliance programme? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	AC5, Please report the company's total number and nature of incidents of corruption during the reporting year,	N/A	UN Global Compact - 2022 Communication on Progress		
	AC6, Within the reporting period, what measures has the company taken to address suspected incidents of corruption independently or in response to a dispute or investigation by a government regulator? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	AC7, Does your company engage in Collective Action against corruption?	N/A	UN Global Compact - 2022 Communication on Progress		
	AC8, Briefly describe practical actions the company has taken during the reporting period and/or plans to take to implement the anti-corruption principle, including any challenges faced and actions taken towards prevention and/or remediation,	N/A	UN Global Compact - 2022 Communication on Progress		

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Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Effective, accountable and transparent governance	A.1 Policy commitments A.1.1 Commitment to respect human rights A.1.2 Commitment to respect the human rights of workers A.1.2.a ILO Declaration on Fundamental Principles and Rights at Work A.1.2.b Health and safety and working hours A.1.3 Commitment to respect human rights particularly relevant to the sector: Vulnerable groups A.1.4 Commitment to remedy A.1.5 Commitment to respect the rights of human rights defenders	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	A.2 Board level accountability A.2.1 Commitment from the top A.2.2 Board responsibility A.2.3 Incentives and performance management A.2.4 Business model strategy and risks	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	B.1 Embedding respect for human rights in company culture and management systems B.1.1 Responsibility and resources for day-to-day human rights functions B.1.2 Incentives and performance management B.1.3 Integration with enterprise risk management B.1.4 Communication/dissemination of policy commitment(s) B.1.4.a Workers and external stakeholders B.1.4.b Business relationships B.1.5 Training on human rights B.1.6 Monitoring and corrective actions B.1.7 Engaging and terminating business relationships B.1.8 Approach to engaging with affected stakeholders	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	B.2 Human rights due diligence B.2.1 Identifying human rights risks and impacts B.2.2 Assessing human rights risks and impacts B.2.3 Integrating and acting on human rights risks and impact assessments B.2.4 Tracking the effectiveness of actions to respond to human rights risks and impacts B.2.5 Communicating on human rights impacts	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	C.1 Grievance mechanism(s) for workers	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	C.2 Grievance mechanism(s) for external individuals and communities	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	C.3 Users are involved in the design and performance of the mechanism(s)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	C.4 Procedures related to the grievance mechanism(s) are equitable, publicly available and explained	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Effective, accountable and transparent governance	C.5 Prohibition of retaliation for raising complaints or concerns	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	C.6 Company involvement with state-based judicial and nonjudicial grievance mechanisms	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	C.7 Remedying adverse impacts	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	C.8 Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	D.2.1 Living wage D.2.1.a Living wage (in own production or manufacturing operations) D.2.1.b Living wage (in the supply chain) D.2.2 Aligning purchasing decisions with human rights D.2.3 Mapping and disclosing the supply chain D.2.4 Prohibition of child labour D.2.4.a Age verification and corrective actions (in own production or manufacturing operations) D.2.4.b Age verification and corrective actions (in the supply chain) D.2.5 Prohibition of forced labour D.2.5.a Recruitment fees and costs (in own production or manufacturing operations) D.2.5.b Recruitment fees and costs (in the supply chain) D.2.5.c Wage practices (in own production or manufacturing operations) D.2.5.d Wage practices (in the supply chain) D.2.5.e Restrictions on workers (in own production or manufacturing operations) D.2.5.f Restrictions on workers (in the supply chain) D.2.6 Freedom of association and collective bargaining D.2.6.a Freedom of association and collective bargaining (in own production or manufacturing perations) D.2.6.b Freedom of association and collective bargaining (in the supply chain) D.2.7 Health and safety D.2.7.a Fatalities, lost days, injury, occupational disease rates (in own production or manufacturing operations) D.2.7.b Fatalities, lost days, injury, occupational disease rates (in the supply chain) D.2.8 Women's rights D.2.8.a Women's rights (in own production or manufacturing operations) D.2.8.b Women's rights (in the supply chain) D.2.9 Working hours D.2.9.a Working hours (in own production or manufacturing operations) D.2.9.b Working hours (in the supply chain)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	E.1 The company has responded publicly to the allegation	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Effective, accountable and transparent governance	E.2 The company has investigated and taken appropriate action	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	E.3 The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Apparel Sector	Apparel Sector	
	Number of board meetings and attendance rate.	Number of meetings and %	UNCTAD core SDGs reporting indicators D.1.1		
	Existence of audit committee, number of meetings and attendance rate.	Number of meetings, %	UNCTAD core SDGs reporting indicators D.1.4		
	Compensation total and compensation per board member and executive	$ currency	UNCTAD core SDGs reporting indicators D.1.5		
	A.1 Policy commitments A.1.1 Commitment to respect human rights A.1.2 Commitment to respect the human rights of workers A.1.2.a ILO Declaration on Fundamental Principles and Rights at Work A.1.2.b Health and safety and working hours A.1.3 Commitment to respect human rights particularly relevant to the sector: Vulnerable groups A.1.4 Commitment to remedy A.1.5 Commitment to respect the rights of human rights defenders	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	A.2 Board level accountability A.2.1 Commitment from the top A.2.2 Board responsibility A.2.3 Incentives and performance management A.2.4 Business model strategy and risks	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	B.1 Embedding respect for human rights in company culture and management systems B.1.1 Responsibility and resources for day-to-day human rights functions B.1.2 Incentives and performance management B.1.3 Integration with enterprise risk management B.1.4 Communication/dissemination of policy commitment(s) B.1.4.a Workers and external stakeholders B.1.4.b Business relationships B.1.5 Training on human rights B.1.6 Monitoring and corrective actions B.1.7 Engaging and terminating business relationships B.1.8 Approach to engaging with affected stakeholders	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Effective, accountable and transparent governance	B.2 Human rights due diligence B.2.1 Identifying human rights risks and impacts B.2.2 Assessing human rights risks and impacts B.2.3 Integrating and acting on human rights risks and impact assessments B.2.4 Tracking the effectiveness of actions to respond to human rights risks and impacts B.2.5 Communicating on human rights impacts	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	C.1 Grievance mechanism(s) for workers	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	C.2 Grievance mechanism(s) for external individuals and communities	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	C.3 Users are involved in the design and performance of the mechanism(s)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	C.4 Procedures related to the grievance mechanism(s) are equitable, publicly available and explained	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	C.5 Prohibition of retaliation for raising complaints or concerns	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	C.6 Company involvement with state-based judicial and nonjudicial grievance mechanisms	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	C.7 Remedying adverse impacts	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	C.8 Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	D.5.1 Living wage D.5.1.a Living wage (in own production or manufacturing operations) D.5.1.b Living wage (in the supply chain) D.5.2 Aligning purchasing decisions with human rights D.5.3 Mapping and disclosing the supply chain D.5.4 Prohibition of child labour D.5.4.a Age verification and corrective actions (in own production or manufacturing operations) D.5.4.b Age verification and corrective actions (in the supply chain) D.5.7 Health and safety (...)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
continued	D.2.7.a Fatalities, lost days, injury, occupational disease rates (in own production or manufacturing operations) D.2.7.b Fatalities, lost days, injury, occupational disease rates (in the supply chain) D.5.8 Women's rights D.2.8.a Women's rights (in own production or manufacturing operations) D.2.8.b Women's rights (in the supply chain) D.5.9 Working hours D.2.9.a Working hours (in own production or manufacturing operations) D.2.9.b Working hours (in the supply chain) D.5.10 Responsible sourcing of minerals D.5.10.a. Responsible sourcing of minerals: Arrangements with suppliers and smelters/refiners in the mineral resource supply chains D.5.10.b. Responsible sourcing of minerals: Risk identification in mineral supply chains D.5.10.c. Responsible sourcing of minerals: Risk management in the mineral supply chain D.5.11 Responsible sourcing of materials D.5.5 Prohibition of forced labour D.5.5.a Recruitment fees and costs (in own production or manufacturing operations) D.5.5.b Recruitment fees and costs (in the supply chain) D.5.5.c Wage practices (in own production or manufacturing operations) D.5.5.d Wage practices (in the supply chain) D.5.5.e Restrictions on workers (in own production or manufacturing operations) D.5.5.f Restrictions on workers (in the supply chain) D.5.6 Freedom of association and collective bargaining D.5.6.a Freedom of association and collective bargaining (in own production or manufacturing operations) D.5.6.b Freedom of association and collective bargaining (in the supply chain)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
Effective, accountable and transparent governance	E.1 The company has responded publicly to the allegation	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	E.2 The company has investigated and taken appropriate action	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	E.3 The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Automotive Manufactoring Sector	Automotive Manufactoring Sector	
	A.1 Policy commitments A.1.1 Commitment to respect human rights A.1.2 Commitment to respect the human rights of workers A.1.2.a ILO Declaration on Fundamental Principles and Rights at Work A.1.2.b Health and safety and working hours A.1.3 Commitment to respect human rights particularly relevant to the sector: Vulnerable groups A.1.4 Commitment to remedy A.1.5 Commitment to respect the rights of human rights defenders	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Effective, accountable and transparent governance	A.2 Board level accountability A.2.1 Commitment from the top A.2.2 Board responsibility A.2.3 Incentives and performance management A.2.4 Business model strategy and risks	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	B.1 Embedding respect for human rights in company culture and management systems B.1.1 Responsibility and resources for day-to-day human rights functions B.1.2 Incentives and performance management B.1.3 Integration with enterprise risk management B.1.4 Communication/dissemination of policy commitment(s) B.1.4.a Workers and external stakeholders B.1.4.b Business relationships B.1.5 Training on human rights B.1.6 Monitoring and corrective actions B.1.7 Engaging and terminating business relationships B.1.8 Approach to engaging with affected stakeholders	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	B.2 Human rights due diligence B.2.1 Identifying human rights risks and impacts B.2.2 Assessing human rights risks and impacts B.2.3 Integrating and acting on human rights risks and impact assessments B.2.4 Tracking the effectiveness of actions to respond to human rights risks and impacts B.2.5 Communicating on human rights impacts	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	C.1 Grievance mechanism(s) for workers	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	C.2 Grievance mechanism(s) for external individuals and communities	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	C.3 Users are involved in the design and performance of the mechanism(s)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	C.4 Procedures related to the grievance mechanism(s) are equitable, publicly available and explained	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	C.5 Prohibition of retaliation for raising complaints or concerns	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	C.6 Company involvement with state-based judicial and nonjudicial grievance mechanisms	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Effective, accountable and transparent governance	C.7 Remedying adverse impacts	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	C.8 Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	D.3.1 Living wage (in own extractive operations, which includes JVs) D.3.2 Transparency and accountability (in own extractive operations, which includes JVs) D.3.3 Freedom of association and collective bargaining (in own extractive operations, which includes JVs) D.3.4 Health and safety: Fatalities, lost days, injury, occupational disease rates (in own extractive operations, which includes JVs) D.3.5 Indigenous peoples' rights and free prior and informed consent (FPIC) (in own extractive operations, which includes JVs) D.3.6 Land rights: Land acquisition (in own extractive operations, which includes JVs) D.3.7 Security (in own extractive operations, which includes JVs) D.3.8 Water and sanitation (in own extractive operations, which includes JVs) D.3.9 Women's rights (in own extractive operations, which includes JVs)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	E.1 The company has responded publicly to the allegation	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	E.2 The company has investigated and taken appropriate action	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	E.3 The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Extractive Sector	Extractive Sector	
	A.1 Policy commitments A.1.1 Commitment to respect human rights A.1.2 Commitment to respect the human rights of workers A.1.2.a ILO Declaration on Fundamental Principles and Rights at Work A.1.2.b Health and safety and working hours A.1.3 Commitment to respect human rights particularly relevant to the sector: Vulnerable groups A.1.4 Commitment to remedy A.1.5 Commitment to respect the rights of human rights defenders	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	A.2 Board level accountability A.2.1 Commitment from the top A.2.2 Board responsibility A.2.3 Incentives and performance management A.2.4 Business model strategy and risks	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Effective, accountable and transparent governance	B.1 Embedding respect for human rights in company culture and management systems B.1.1 Responsibility and resources for day-to-day human rights functions B.1.2 Incentives and performance management B.1.3 Integration with enterprise risk management B.1.4 Communication/dissemination of policy commitment(s) B.1.4.a Workers and external stakeholders B.1.4.b Business relationships B.1.5 Training on human rights B.1.6 Monitoring and corrective actions B.1.7 Engaging and terminating business relationships B.1.8 Approach to engaging with affected stakeholders	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	B.2 Human rights due diligence B.2.1 Identifying human rights risks and impacts B.2.2 Assessing human rights risks and impacts B.2.3 Integrating and acting on human rights risks and impact assessments B.2.4 Tracking the effectiveness of actions to respond to human rights risks and impacts B.2.5 Communicating on human rights impacts	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	C.1 Grievance mechanism(s) for workers	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	C.2 Grievance mechanism(s) for external individuals and communities	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	C.3 Users are involved in the design and performance of the mechanism(s)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	C.4 Procedures related to the grievance mechanism(s) are equitable, publicly available and explained	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	C.5 Prohibition of retaliation for raising complaints or concerns	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	C.6 Company involvement with state-based judicial and nonjudicial grievance mechanisms	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	C.7 Remedying adverse impacts	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	C.8 Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Effective, accountable and transparent governance	D.1.1 Living wage D.2.1.a Living wage (in own production or manufacturing operations) D.2.1.b Living wage (in the supply chain) D.1.2 Aligning purchasing decisions with human rights D.1.3 Mapping and disclosing the supply chain D.1.4 Prohibition of child labour D.1.4.a Age verification and corrective actions (in own production or manufacturing operations) D.1.4.b Age verification and corrective actions (in the supply chain) D.1.5 Prohibition of forced labour D.1.5.a Recruitment fees and costs (in own production or manufacturing operations) D.1.5.b Recruitment fees and costs (in the supply chain) D.1.5.c Wage practices (in own production or manufacturing operations) D.1.5.d Wage practices (in the supply chain) D.1.5.e Restrictions on workers (in own production or manufacturing operations) D.1.5.f Restrictions on workers (in the supply chain) D.1.6 Freedom of association and collective bargaining D.1.6.a Freedom of association and collective bargaining (in own production or manufacturing operations) D.1.6.b Freedom of association and collective bargaining (in the supply chain) D.1.7 Health and safety D.1.7.b Fatalities, lost days, injury, occupational disease rates (in the supply chain) D.1.8 Land rights D.1.8.a Land acquisition (in own production or manufacturing operations) D.1.8.b Land acquisition (in the supply chain) D.1.9 Water and sanitation D.1.9.a Water and sanitation (in own production or manufacturing operations) D.1.9.b Water and sanitation (in the supply chain) D.1.10 Women's rights D.1.10.a Women's rights (in own production or manufacturing operations D.1.10.b Women's rights (in the supply chain)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	E.1 The company has responded publicly to the allegation	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	E.2 The company has investigated and taken appropriate action	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	
	E.3 The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the Food and Agricultural Products Sector	Food and Agricultural Sector	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Effective, accountable and transparent governance	A.1 Policy commitments A.1.1 Commitment to respect human rights A.1.2 Commitment to respect the human rights of workers A.1.2.a ILO Declaration on Fundamental Principles and Rights at Work A.1.2.b Health and safety and working hours A.1.3 Commitment to respect human rights particularly relevant to the sector: Vulnerable groups A.1.4 Commitment to remedy A.1.5 Commitment to respect the rights of human rights defenders	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	A.2 Board level accountability A.2.1 Commitment from the top A.2.2 Board responsibility A.2.3 Incentives and performance management A.2.4 Business model strategy and risks	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	B.1 Embedding respect for human rights in company culture and management systems B.1.1 Responsibility and resources for day-to-day human rights functions B.1.2 Incentives and performance management B.1.3 Integration with enterprise risk management B.1.4 Communication/dissemination of policy commitment(s) B.1.4.a Workers and external stakeholders B.1.4.b Business relationships B.1.5 Training on human rights B.1.6 Monitoring and corrective actions B.1.7 Engaging and terminating business relationships B.1.8 Approach to engaging with affected stakeholders	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	B.2 Human rights due diligence B.2.1 Identifying human rights risks and impacts B.2.2 Assessing human rights risks and impacts B.2.3 Integrating and acting on human rights risks and impact assessments B.2.4 Tracking the effectiveness of actions to respond to human rights risks and impacts B.2.5 Communicating on human rights impacts	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	C.1 Grievance mechanism(s) for workers	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	C.2 Grievance mechanism(s) for external individuals and communities	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	C.3 Users are involved in the design and performance of the mechanism(s)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Effective, accountable and transparent governance	C.4 Procedures related to the grievance mechanism(s) are equitable, publicly available and explained	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	C.5 Prohibition of retaliation for raising complaints or concerns	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	C.6 Company involvement with state-based judicial and nonjudicial grievance mechanisms	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	C.7 Remedying adverse impacts	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	C.8 Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	D.4.1 Living wage D.4.1.a Living wage (in own production or manufacturing operations) D.4.1.b Living wage (in the supply chain) D.4.2 Aligning purchasing decisions with human rights D.4.3 Mapping and disclosing the supply chain D.4.4 Prohibition of child labour D.4.4.a Age verification and corrective actions (in own production or manufacturing operations) D.4.4.b Age verification and corrective actions (in the supply chain) D.4.5 Prohibition of forced labour D.4.5.a Recruitment fees and costs (in own production or manufacturing operations) D.4.5.b Recruitment fees and costs (in the supply chain) D.4.5.c Wage practices (in own production or manufacturing operations) D.4.5.d Wage practices (in the supply chain) D.4.5.e Restrictions on workers (in own production or manufacturing operations) D.4.5.f Restrictions on workers (in the supply chain) D.4.6 Freedom of association and collective bargaining D.4.6.a Freedom of association and collective bargaining (in own production or manufacturing operations) D.4.6.b Freedom of association and collective bargaining (in the supply chain) D.4.7 Health and safety D.4.7.a Fatalities, lost days, injury, occupational disease rates (in own production or manufacturing operations) D.4.7.b Fatalities, lost days, injury, occupational disease rates (in the supply chain) D.4.8 Women's rights D.4.8.a Women's rights (in own production or manufacturing operations) D.4.8.b Women's rights (in the supply chain) (…)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
continued	D.4.9 Working hours D.4.9.a. Working hours (own production or manufacturing operations) D.4.9.b. Working hours (in the supply chain) D.4.10 Responsible sourcing of minerals D.4.10.a. Arrangements with suppliers and smelters/refiners in the mineral resource supply chains D.4.10.b. Risk identification and responses in mineral supply chains D.4.10.c. Reporting on responsible sourcing of minerals	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
Effective, accountable and transparent governance	E.1 The company has responded publicly to the allegation	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	E.2 The company has investigated and taken appropriate action	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	E.3 The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	N/A	Corporate Human Rights Benchmark Methodology 2021 For the ICT Manufacturing Sector	ICT Manufacturing Sector	
	POLICY COMMITMENT What does the company say publicly about its commitment to respect human rights? A1.1 How has the public commitment been developed? A1.2 Whose human rights does the public commitment address? A1.3 How is the public commitment disseminated?	N/A	UN Guiding Principles Reporting Framework A1		
	EMBEDDING RESPECT FOR HUMAN RIGHTS How does the company demonstrate the importance it attaches to the implementation of its human rights commitment? A2.1 How is day-to-day responsibility for human rights performance organized within the company, and why? A2.2 What kinds of human rights issues are discussed by senior management and by the Board, and why? A2.3 How are employees and contract workers made aware of the ways in which respect for human rights should inform their decisions and actions? A2.4 How does the company make clear in its business relationships the importance it places on respect for human rights? A2.5 What lessons has the company learned during the reporting period about achieving respect for human rights, and what has changed as a result?	N/A	UN Guiding Principles Reporting Framework A2		
	Statement of salient issues: State the salient human rights issues associated with the company's activities and business relationships during the reporting period.	N/A	UN Guiding Principles Reporting Framework B1		
	Determination of salient issues: Describe how the salient human rights issues were determined, including any input from stakeholders.	N/A	UN Guiding Principles Reporting Framework B2		
	Choice of focal geographies: If reporting on the salient human rights issues focuses on particular geographies, explain how that choice was made.	N/A	UN Guiding Principles Reporting Framework B3		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Effective, accountable and transparent governance	Additional severe impacts: Identify any severe impacts on human rights that occurred or were still being addressed during the reporting period, but which fall outside of the salient human rights issues, and explain how they have been addressed.	N/A	UN Guiding Principles Reporting Framework B4		
	SPECIFIC POLICIES Does the company have any specific policies that address its salient human rights issues and, if so, what are they? C1.1 How does the company make clear the relevance and significance of such policies to those who need to implement them?	N/A	UN Guiding Principles Reporting Framework C1		
	STAKEHOLDER ENGAGEMENT What is the company's approach to engagement with stakeholders in relation to each salient human rights issue? C2.1 How does the company identify which stakeholders to engage with in relation to each salient issue, and when and how to do so? C2.2 During the reporting period, which stakeholders has the company engaged with regarding each salient issue, and why? C2.3 During the reporting period, how have the views of stakeholders influenced the company's understanding of each salient issue and/or its approach to addressing it?	N/A	UN Guiding Principles Reporting Framework C2		
	ASSESSING IMPACTS How does the company identify any changes in the nature of each salient human rights issue over time? C3.1 During the reporting period, were there any notable trends or patterns in impacts related to a salient issue and, if so, what were they? C3.2 During the reporting period, did any severe impacts occur that were related to a salient issue and, if so, what were they?	N/A	UN Guiding Principles Reporting Framework C3		
	INTEGRATING FINDINGS AND TAKING ACTION How does the company integrate its findings about each salient human rights issue into its decision-making processes and actions? C4.1 How are those parts of the company whose decisions and actions can affect the management of salient issues, involved in finding and implementing solutions? C4.2 When tensions arise between the prevention or mitigation of impacts related to a salient issue and other business objectives, how are these tensions addressed? C4.3 During the reporting period, what action has the company taken to prevent or mitigate potential impacts related to each salient issue?	N/A	UN Guiding Principles Reporting Framework C4		
	TRACKING PERFORMANCE How does the company know if its efforts to address each salient human rights issue are effective in practice? C5.1 What specific examples from the reporting period illustrate whether each salient issue is being managed effectively?	N/A	UN Guiding Principles Reporting Framework C5		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Effective, accountable and transparent governance	REMEDIATION How does the company enable effective remedy if people are harmed by its actions or decisions in relation to a salient human rights issue? C6.1 Through what means can the company receive complaints or concerns related to each salient issue? C6.2 How does the company know if people feel able and empowered to raise complaints or concerns? C6.3 How does the company process complaints and assess the effectiveness of outcomes? C6.4 During the reporting period, what were the trends and patterns in complaints or concerns and their outcomes regarding each salient issue, and what lessons has the company learned? C6.5 During the reporting period, did the company provide or enable remedy for any actual impacts related to a salient issue and, if so, what are typical or significant examples?	N/A	UN Guiding Principles Reporting Framework C6		
Governance and Strategy	a. Whether the chair of the highest governance body is also an executive officer in the organization. b. If the chair is also an executive officer, describe his or her function within the organization's management and the reasons for this arrangement.	N/A	GRI 102-23		
	a. Processes for the highest governance body to ensure conflicts of interest are avoided and managed. b. Whether conflicts of interest are disclosed to stakeholders, including, as a minimum: i. Cross-board membership; ii. Cross-shareholding with suppliers and other stakeholders; iii. Existence of controlling shareholder; iv. Related party disclosures.	N/A	GRI 102-25		
	a. report whether the chair of the highest governance body is also a senior executive in the organization; b. if the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.	N/A	GRI 2-11		
	a. describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated; b. report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to: i. cross-board membership; ii. cross-shareholding with suppliers and other stakeholders; iii. existence of controlling shareholders; iv. related parties, their relationships, transactions, and outstanding balances.	N/A	GRI 2-15		
	G1, Does the Board / highest governance body or most senior executive of the company: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G10, How does the company capture lessons regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G13, Do you produce sustainability reporting according to: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Governance and Strategy	G14, Is the information disclosed in this questionnaire assured by a third-party? (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G14,1, Optional: provide evidence or description of data assurance,	N/A	UN Global Compact - 2022 Communication on Progress		
	G2, Does the company have a publicly stated commitment regarding the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G3, Does the company have in place a code of conduct regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G4, Has the company appointed an individual or group responsible for each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G5, Does the company have a formal structure(s) (such as a cross-functional committee) to address each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6, Does the company have a process or processes to assess risk?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6,1, During the assessment of risk, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7, Does the company have a due diligence process through which it identifies, prevents, mitigates, and accounts for actual and potential negative impacts on sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7,1, During the due diligence process, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8, Are there any processes through which members of the company's workforce can raise concerns about the company's conduct related to human rights, labour rights, environment, or anti-corruption?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8,1, Please provide additional detail regarding the process(es) the company has through which members of the company's workforce can raise concerns about the company's conduct,	N/A	UN Global Compact - 2022 Communication on Progress		
	G9, Does the company provide or enable access to effective remedy to right holders / stakeholders where it has caused or contributed to the adverse impact?	N/A	UN Global Compact - 2022 Communication on Progress		
Oil and Gas	Report the number and type of grievances from local communities identified, including: • percentage of the grievances that were addressed and resolved; • percentage of the grievances that were resolved through remediation.	N/A	GRI 11: Oil and Gas Sector 2021 11.15.4 Oil & Gas		
	Describe the approach to contract transparency, including: • whether contracts and licenses are made publicly and, if so, where they are published; • if contracts or licenses are not publicly available, the reason for this and actions taken to make them public in the future.	N/A	GRI 11: Oil and Gas Sector 2021 11.20.5Oil & Gas		
	List the organization's beneficial owners and explain how the organization identifies the beneficial owners of business partners, including joint ventures and suppliers.	N/A	GRI 11: Oil and Gas Sector 2021 11.20.6Oil & Gas		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Oil and Gas	For oil and gas purchased from the state, or from third parties appointed by the state to sell on their behalf, report: • volumes and types of oil and gas purchased; • full names of the buying entity and the recipient of the payment; • payments made for the purchase.	N/A	GRI 11: Oil and Gas Sector 2021 11.21.8	Oil & Gas	
Product Design & Lifecycle Management	Promoting Transparent & Efficient Capital Markets	N/A	SASB FN-EX-410a	FN Financials	FN-EX Security & Commodity Exchanges

Possible Gaps

- Impact outcomes driven by financial inclusion such as access to capital for women, job creation, increased sustainable livelihoods in urban areas, and improved transparency
- New approaches to monitoring and measuring amounts mobilized from the private sector for sustainable development as a result of public sector interventions can enhance transparency, help to improve financing strategies and promote good practices
- Mandatory and transparent country-by-country reporting (as opposed to self-reporting and self-assessment)

IAEG-SDG indicators

Indicators	Units
16.6.1 Primary government expenditures as a proportion of original approved budget, by sector (or by budget codes or similar)	% of original approved budget
16.6.2 Proportion of the population satisfied with their last experience of public services	% of population

Target 16.7

Ensure responsive, inclusive, participatory and representative decision-making at all levels

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, CRPD, CRC, ICRMW, UNDRIP, Doha Declaration, Delhi Declaration
Publications and other resources on Business and the SDGs	12, 14, 45, 57, 63, 81, 89, 99, 103

Disclosures 16.7

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Governance and Strategy	a. Processes for consultation between stakeholders and the highest governance body on economic, environmental, and social topics. b. If consultation is delegated, describe to whom it is delegated and how the resulting feedback is provided to the highest governance body.	N/A	GRI 102-21		
	Composition of the highest governance body and its committees by: i. Executive or non-executive; ii. Independence; iii. Tenure on the governance body; iv. Number of each individual's other significant positions and commitments, and the nature of the commitments; v. Gender; vi. Membership of under-represented social groups; vii. Competencies relating to economic, environmental, and social topics; viii. Stakeholder representation.	N/A	GRI 102-22-a		
	a. Nomination and selection processes for the highest governance body and its committees. b. Criteria used for nominating and selecting highest governance body members, including whether and how: i. stakeholders (including shareholders) are involved; ii. diversity is considered; iii. independence is considered; iv. expertise and experience relating to economic, environmental, and social topics are considered.	N/A	GRI 102-24		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Governance and Strategy	Disclosure 2-10 Nomination and selection of the highest governance body a. describe the nomination and selection processes for the highest governance body and its committees; b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: i. views of stakeholders (including shareholders); ii. diversity; iii. independence; iv. competencies relevant to the impacts of the organization.	N/A	GRI 2-10		
	Disclosure 2-12 Role of the highest governance body in overseeing the management of impacts a. describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development; b. describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including: i. whether and how the highest governance body engages with stakeholders to support these processes; ii. how the highest governance body considers the outcomes of these processes; c. describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review.	N/A	GRI 2-12		
	Disclosure 2-9 Governance structure and composition c. describe the composition of the highest governance body and its committees by: i. executive and non-executive members; ii. independence; iii. tenure of members on the governance body; iv. number of other significant positions and commitments held by each member, and the nature of the commitments; v. gender; vi. under-represented social groups; vii. competencies relevant to the impacts of the organization; viii. stakeholder representation.	N/A	GRI 2-9-c		
	G1, Does the Board / highest governance body or most senior executive of the company: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		
	G10, How does the company capture lessons regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G12, Percentage of individuals within the company's Board / highest governance body by:	N/A	UN Global Compact - 2022 Communication on Progress		
	G13, Do you produce sustainability reporting according to: (Select all that apply)	N/A	UN Global Compact - 2022 Communication on Progress		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Governance and Strategy	G2, Does the company have a publicly stated commitment regarding the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G3, Does the company have in place a code of conduct regarding each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G4, Has the company appointed an individual or group responsible for each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G5, Does the company have a formal structure(s) (such as a cross-functional committee) to address each of the following sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6, Does the company have a process or processes to assess risk?	N/A	UN Global Compact - 2022 Communication on Progress		
	G6,1, During the assessment of risk, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7, Does the company have a due diligence process through which it identifies, prevents, mitigates, and accounts for actual and potential negative impacts on sustainability topics?	N/A	UN Global Compact - 2022 Communication on Progress		
	G7,1, During the due diligence process, which business relationships are reviewed?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8, Are there any processes through which members of the company's workforce can raise concerns about the company's conduct related to human rights, labour rights, environment, or anti-corruption?	N/A	UN Global Compact - 2022 Communication on Progress		
	G8,1, Please provide additional detail regarding the process(es) the company has through which members of the company's workforce can raise concerns about the company's conduct,	N/A	UN Global Compact - 2022 Communication on Progress		
	G9, Does the company provide or enable access to effective remedy to right holders / stakeholders where it has caused or contributed to the adverse impact?	N/A	UN Global Compact - 2022 Communication on Progress		
Inclusive decision making	Social capital & cohesion: Encouraging links, shared values and understanding	Example metrics: Levels of employee engagement Level of trust between employees, coworkers, and management	Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson Foundation		
	Composition of the highest governance body and its committees by: executive or non-executive; independence; tenure on the governance body; number of each individual's other significant positions and commitments, and the nature of the commitments; gender; membership of under-represented social groups; competencies relating to economic, environmental and social topics; stakeholder representation	N/A	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation		
	Board members by age range	Number and %	UNCTAD core SDGs reporting indicators D.1.3		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Occupational health and safety	A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.	N/A	GRI 403-4-a		
	Where formal joint management–worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.	N/A	GRI 403-4-b		
Oil and Gas	Report if the organization has been involved in a process of seeking free, prior and informed consent (FPIC) from indigenous peoples for any of the organization's activities, including, in each case: • whether the process has been mutually accepted by the organization and the affected indigenous peoples; • whether an agreement has been reached, and if so, if the agreement is publicly available.	N/A	GRI 11: Oil and Gas Sector 2021 11.17.4	Oil & Gas	

Possible Gaps

- Stakeholder engagement with local communities where the company seeks to operate
- The company has a system in place to incorporate external and local (market) perspectives

IAEG-SDG indicators

Indicators	Units
16.7.1 Proportions of positions (by sex, age, persons with disabilities and population groups) in public institutions (national and local legislatures, public service, and judiciary) compared to national distributions	% of positions in public institutions
16.7.2 Proportion of population who believe decision-making is inclusive and responsive, by sex, age, disability and population group	% of population

Target 16.8

Broaden and strengthen the participation of developing countries in the institutions of global governance

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any disclosures mapping for this target.

Target 16.9

By 2030, provide legal identity for all, including birth registration

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any disclosures mapping for this target.

Target 16.10

Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICCPR, ICESCR, ICERD, CRC, ICRMW, UNDRIP, UNGP
Publications and other resources on Business and the SDGs	30, 43, 46, 81, 116

Disclosures 16.10

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Customer Privacy	Data Privacy & Advertising Standards	N/A	SASB CG-EC-220a	CG Consumer Goods	CG-EC E-Commerce
	Customer Privacy	N/A	SASB FN-CF-220a	FN Financials	FN-CF Consumer Finance
	Data Privacy	N/A	SASB SV-AD-220a	SV Services	SV-AD Advertising & Marketing
	Data Privacy, Advertising Standards & Freedom of Expression	N/A	SASB TC-IM-220a	TC Technology & Communications	TC-IM Internet Media & Services
	Data Privacy & Freedom of Expression	N/A	SASB TC-SI-220a	TC Technology & Communications	TC-SI Software & IT Services
	Data Privacy	N/A	SASB TC-TL-220a	TC Technology & Communications	TC-TL Telecommunication Services
Data Security	Data Security	N/A	SASB CG-EC-230a	CG Consumer Goods	CG-EC E-Commerce
	Data Security	N/A	SASB CG-MR-230a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Data Security	N/A	SASB FN-CB-230a	FN Financials	FN-CB Commercial Banks
	Data Security	N/A	SASB FN-CF-230a	FN Financials	FN-CF Consumer Finance
	Managing Business Continuity & Technology Risks	N/A	SASB FN-EX-550a	FN Financials	FN-EX Security & Commodity Exchanges

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Data Security	Data Security	N/A	SASB FB-FR-230a	FB Food & Beverage	FB-FR Food Retailers & Distributors
	Data Security & Privacy	N/A	SASB HC-DR-230a	HC Health Care	HC-DR Drug Retailers
	Patient Privacy & Electronic Health Records	N/A	SASB HC-DY-230a	HC Health Care	HC-DY Health Care Delivery
	Customer Privacy & Technology Standards	N/A	SASB HC-MC-230a	HC Health Care	HC-MC Managed Care
	Data Security	N/A	SASB RT-AE-230a	RT Resource Transformation	RT-AE Aerospace & Defense
	Data Security	N/A	SASB SV-ED-230a	SV Services	SV-ED Education
	Data Security	N/A	SASB SV-PS-230a	SV Services	SV-PS Professional & Commercial Services
	Data Security	N/A	SASB TC-IM-230a	TC Technology & Communications	TC-IM Internet Media & Services
	Data Security	N/A	SASB TC-SI-230a	TC Technology & Communications	TC-SI Software & IT Services
	Data Security	N/A	SASB TC-TL-230a	TC Technology & Communications	TC-TL Telecommunication Services

Possible Gaps

- % of employees with access to grievance mechanisms
- Expressions of dissent by type, issue, scale and response

IAEG-SDG indicators

Indicators	Units
16.10.1 Number of verified cases of killing, kidnapping, enforced disappearance, arbitrary detention and torture of journalists, associated media personnel, trade unionists and human rights advocates in the previous 12 months	Number of cases
16.10.2 Number of countries that adopt and implement constitutional, statutory and/or policy guarantees for public access to information	Number of countries

Target 16.A

Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime.

Disclosures 16.A

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Human Rights & Community Relations	Security, Human Rights & Rights of Indigenous Peoples	N/A	SASB EM-MM-210a	EM Extractives & Minerals Processing	EM-MM Metals & Mining
	Security, Human Rights & Rights of Indigenous Peoples	N/A	SASB EM-EP-210a	EM Extractives & Minerals Processing	EM-EP Oil & Gas – Exploration & Production

Target 16.B

Promote and enforce non-discriminatory laws and policies for sustainable development.

Disclosures 16.B

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Employee Engagement, Diversity & Inclusion	Employee Recruitment, Inclusion & Performance	N/A	SASB CG-EC-330a	CG Consumer Goods	CG-EC E-Commerce
	Workforce Diversity & Inclusion	N/A	SASB CG-MR-330a	CG Consumer Goods	CG-MR Multiline and Specialty Retailers & Distributors
	Employee Diversity & Inclusion	N/A	SASB FN-AC-330a	FN Financials	FN-AC Asset Management & Custody Activities
	Employee Diversity & Inclusion	N/A	SASB FN-IB-330a	FN Financials	FN-IB Investment Banking & Brokerage
	Employee Recruitment, Development & Retention	N/A	SASB HC-BP-330a	HC Health Care	HC-BP Biotechnology & Pharmaceuticals
	Employee Recruitment, Development & Retention	N/A	SASB HC-DY-330a	HC Health Care	HC-DY Health Care Delivery
	Workforce Diversity & Inclusion	N/A	SASB SV-AD-330a	SV Services	SV-AD Advertising & Marketing
	Workforce Diversity & Engagement	N/A	SASB SV-PS-330a	SV Services	SV-PS Professional & Commercial Services
	Employee Diversity & Inclusion	N/A	SASB TC-HW-330a	TC Technology & Communications	TC-HW Hardware
	Employee Recruitment, Inclusion & Performance	N/A	SASB TC-IM-330a	TC Technology & Communications	TC-IM Internet Media & Services
	Recruiting & Managing a Global & Skilled Workforce	N/A	SASB TC-SC-330a	TC Technology & Communications	TC-SC Semiconductors
	Recruiting & Managing a Global, Diverse & Skilled Workforce	N/A	SASB TC-SI-330a	TC Technology & Communications	TC-SI Software & IT Services

GOAL 17. PARTNERSHIPS FOR THE GOALS

17 PARTNERSHIPS
FOR THE GOALS

SUSTAINABLE DEVELOPMENT GOAL 17:

STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT

Target 17.1

Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, Doha Declaration, Delhi Declaration, Addis Ababa Action Agenda
Publications and other resources on Business and the SDGs	12, 45, 46, 51, 63

Disclosures 17.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Oil and Gas	For oil and gas purchased from the state, or from third parties appointed by the state to sell on their behalf, report: • volumes and types of oil and gas purchased; • full names of the buying entity and the recipient of the payment; • payments made for the purchase.	N/A	GRI 11: Oil and Gas Sector 2021 11.21.8	Oil & Gas	
Tax	a. A description of the approach to tax, including: i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available; ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review; iii. the approach to regulatory compliance; iv. how the approach to tax is linked to the business and sustainable development strategies of the organization.	N/A	GRI 207-1		
	a. A description of the tax governance and control framework, including: i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy; ii. how the approach to tax is embedded within the organization; iii. the approach to tax risks, including how risks are identified, managed, and monitored; iv. how compliance with the tax governance and control framework is evaluated. b. A description of the mechanisms for reporting concerns about unethical or unlawful behavior and the organization's integrity in relation to tax. c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.	N/A	GRI 207-2		
	a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including: i. the approach to engagement with tax authorities; ii. the approach to public policy advocacy on tax; iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.	N/A	GRI 207-3		
	a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes. b. For each tax jurisdiction reported in Disclosure 207-4-a: i. Names of the resident entities; ii. Primary activities of the organization; iii. Number of employees, and the basis of calculation of this number; iv. Revenues from third-party sales; v. Revenues from intra-group transactions with other tax jurisdictions; vi. Profit/loss before tax; vii. Tangible assets other than cash and cash equivalents; viii. Corporate income tax paid on a cash basis; ix. Corporate income tax accrued on profit/loss; x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax. c. The time period covered by the information reported in Disclosure 207-4	N/A	GRI 207-4		

SDG 17: Target 17.1

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Tax	Payments to the Government	N/A	UNCTAD core SDGs reporting indicators A.2.		
	Payments to the Government	N/A	UNCTAD core SDGs reporting indicators A.2.		
	The reporting organization shall report the following information: a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes. b. For each tax jurisdiction reported in Disclosure 207-4-a: i. Names of the resident entities; ii. Primary activities of the organization; iii. Number of employees, and the basis of calculation of this number; iv. Revenues from third-party sales; v. Revenues from intra-group transactions with other tax jurisdictions; vi. Profit/loss before tax; vii. Tangible assets other than cash and cash equivalents; viii. Corporate income tax paid on a cash basis; ix. Corporate income tax accrued on profit/loss; x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax. c. The time period covered by the information reported in Disclosure 207-4	N/A	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standards 207-4)		
Technology governance	Amount of fines/penalties for data privacy-related incidents	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Software & Services	
	Amount of fines/penalties paid for violating responsible technology development & use principles	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Software & Services	

Target 17.2

Developed countries to implement fully their official development assistance commitments, including the commitment by many developed countries to achieve the target of 0.7 per cent of gross national income for official development assistance (ODA/GNI) to developing countries and 0.15 to 0.20 per cent of ODA/GNI to least developed countries; ODA providers are encouraged to consider setting a target to provide at least 0.20 per cent of ODA/GNI to least developed countries

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any disclosures mapping for this target.

Target 17.3

Mobilize additional financial resources for developing countries from multiple sources

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR, Doha Declaration, Delhi Declaration, Addis Ababa Action Agenda
Publications and other resources on Business and the SDGs	12, 45, 50, 63

Disclosures 17.3

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Design & Lifecycle Management	Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	N/A	SASB FN-AC-410a	FN Financials	FN-AC Asset Management & Custody Activities
	Incorporation of Environmental, Social, and Governance Factors in Credit Analysis	N/A	SASB FN-CB-410a	FN Financials	FN-CB Commercial Banks
	Incorporation of Environmental, Social, and Governance Factors in Investment Management	N/A	SASB FN-IN-410a	FN Financials	FN-IN Insurance
	Policies Designed to Incentivize Responsible Behavior	N/A	SASB FN-IN-410b	FN Financials	FN-IN Insurance
	Incorporation of Environmental, Social, and Governance Factors in Investment Banking & Brokerage Activities	N/A	SASB FN-IB-410a	FN Financials	FN-IB Investment Banking & Brokerage
	Promoting Transparent & Efficient Capital Markets	N/A	SASB FN-EX-410a	FN Financials	FN-EX Security & Commodity Exchanges
Tax	a. A description of the approach to tax, including: i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available; ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review; iii. the approach to regulatory compliance; iv. how the approach to tax is linked to the business and sustainable development strategies of the organization.	N/A	GRI 207-1		
	a. A description of the tax governance and control framework, including: i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy; ii. how the approach to tax is embedded within the organization; iii. the approach to tax risks, including how risks are identified, managed, and monitored; iv. how compliance with the tax governance and control framework is evaluated. b. A description of the mechanisms for reporting concerns about unethical or unlawful behavior and the organization's integrity in relation to tax. c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.	N/A	GRI 207-2		

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Tax	a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including: i. the approach to engagement with tax authorities; ii. the approach to public policy advocacy on tax; iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.	N/A	GRI 207-3		
	a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes. b. For each tax jurisdiction reported in Disclosure 207-4-a: i. Names of the resident entities; ii. Primary activities of the organization; iii. Number of employees, and the basis of calculation of this number; iv. Revenues from third-party sales; v. Revenues from intra-group transactions with other tax jurisdictions; vi. Profit/loss before tax; vii. Tangible assets other than cash and cash equivalents; viii. Corporate income tax paid on a cash basis; ix. Corporate income tax accrued on profit/loss; x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax. c. The time period covered by the information reported in Disclosure 207-4	N/A	GRI 207-4		
	The reporting organization shall report the following information: a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes. b. For each tax jurisdiction reported in Disclosure 207-4-a: i. Names of the resident entities; ii. Primary activities of the organization; iii. Number of employees, and the basis of calculation of this number; iv. Revenues from third-party sales; v. Revenues from intra-group transactions with other tax jurisdictions; vi. Profit/loss before tax; vii. Tangible assets other than cash and cash equivalents; viii. Corporate income tax paid on a cash basis; ix. Corporate income tax accrued on profit/loss; x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax. c. The time period covered by the information reported in Disclosure 207-4	N/A	WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (based on GRI Standards 207-4)		

Target 17.4

Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any disclosures mapping for this target.

Target 17.5

Adopt and implement investment promotion regimes for least developed countries

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICCPR, ICESCR, UNGP
Publications and other resources on Business and the SDGs	45

Disclosures 17.5

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Design & Lifecycle Management	Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	N/A	SASB FN-AC-410a	FN Financials	FN-AC Asset Management & Custody Activities
	Incorporation of Environmental, Social, and Governance Factors in Credit Analysis	N/A	SASB FN-CB-410a	FN Financials	FN-CB Commercial Banks
	Incorporation of Environmental, Social, and Governance Factors in Investment Management	N/A	SASB FN-IN-410a	FN Financials	FN-IN Insurance
	Policies Designed to Incentivize Responsible Behavior	N/A	SASB FN-IN-410b	FN Financials	FN-IN Insurance
	Incorporation of Environmental, Social, and Governance Factors in Investment Banking & Brokerage Activities	N/A	SASB FN-IB-410a	FN Financials	FN-IB Investment Banking & Brokerage
	Promoting Transparent & Efficient Capital Markets	N/A	SASB FN-EX-410a	FN Financials	FN-EX Security & Commodity Exchanges

Target 17.6

Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge-sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any disclosures mapping for this target.

Target 17.7

Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any disclosures mapping for this target.

Target 17.8

Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any disclosures mapping for this target.

Target 17.9

Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the Sustainable Development Goals, including through North-South, South-South and triangular cooperation

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICCPR, ICESCR
Publications and other resources on Business and the SDGs	28, 45

Disclosures 17.9

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Technology governance	Number of current cyber security 'vulnerabilities' and their severity	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Software & Services	

Target 17.10

Promote a universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the World Trade Organization, including through the conclusion of negotiations under its Doha Development Agenda

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any disclosures mapping for this target.

Target 17.11

Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries' share of global exports by 2020

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any disclosures mapping for this target.

Target 17.12

Realize timely implementation of duty-free and quota-free market access on a lasting basis for all least developed countries, consistent with World Trade Organization decisions, including by ensuring that preferential rules of origin applicable to imports from least developed countries are transparent and simple, and contribute to facilitating market access

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any disclosures mapping for this target.

Target 17.13

Enhance global macroeconomic stability, including through policy coordination and policy coherence

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any disclosures mapping for this target.

Target 17.14

Enhance policy coherence for sustainable development

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICCPR, ICESCR
Publications and other resources on Business and the SDGs	1, 12, 28, 45, 81, 99

Target 17.15

Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any disclosures mapping for this target.

Target 17.16

Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the Sustainable Development Goals in all countries, in particular developing countries

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	UDHR, ICESCR
Publications and other resources on Business and the SDGs	3, 28, 45, 53, 65

Disclosures 17.16

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Product Design & Lifecycle Management	Promoting Transparent & Efficient Capital Markets	N/A	SASB FN-EX-410a	FN Financials	FN-EX Security & Commodity Exchanges

Target 17.17

Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any disclosures mapping for this target.

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	Rio Declaration, Johannesburg Declaration
Publications and other resources on Business and the SDGs	3, 28, 45, 50, 75

IAEG-SDG indicators

Indicators	Units
17.17.1 Amount of United States dollars committed to public-private and civil society partnerships	$USD

Target 17.18

By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any disclosures mapping for this target.

Target 17.19

By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries

Possible relevant business actions to help achieve this target:

- Publicly disclosing corporate sustainability information and data and increasing accountability, transparency and data quality. Building monitoring and reporting systems against international standards and commonly-agreed indicators.

- Supporting initiatives advocating the disclosure and use of sustainable development data.

Sources
(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements	ICCPR, ICESCR
Publications and other resources on Business and the SDGs	1, 31, 45

Disclosures 17.19

Business Theme	Available Business Disclosures	Units	Source	Sector Information	Industry Information
Technology governance	Number of current cyber security 'vulnerabilities' and their severity	N/A	Global Investors for Sustainable Development Sector-Specific SDG-related Metrics for Corporate Reporting	Software & Services	

APPENDICES

I. Cross-cutting principles relevant to this publication

There are some overarching considerations to keep in mind when reading actions and disclosures. Reporting on the SDGs should be firmly embedded within a broader set of principles.

The UN Global Compact Ten Principles

Meaningful progress on the SDGs requires meticulous approach, anchored in the UN Global Compact's Ten Principles.[5] Responsible business practices consistent with human rights, labor, the environment, and anti-corruption principles are themselves a contribution to meeting the SDGs, as this supports equal access to the conditions necessary for human development. Principle-based business practices also create a strong foundation for other cutting-edge innovations, enabling companies to lead from a position of integrity.

Material topics[6]

An organization may identify numerous impacts on which to report, and organizations should prioritize those topics that represent their most significant impacts on the economy, environment, and people, including human rights-related impacts . Examples of material topics include anti-corruption, occupational health and safety, or water and effluents. A topic should not be solely limited to impacts on the economy, the environment, or people, for it can cover impacts across all three dimensions.

For example, an organization might determine that 'water and effluents' is a material topic based on the impacts its water use has on ecosystems and local communities' access to water. The GRI Standards group impacts into topics, like 'water and effluents', to help organizations report cohesively on multiple impacts that relate to the same topic.

The process of determining material topics is informed by the organization's ongoing identification and assessment of impacts - conducted independently of the sustainability reporting process. Assessing the significance of impacts involves quantitative and qualitative analysis. How significant an impact is will be specific to the organization and influenced by the sectors in which it operates as well as its business relationships, among other factors. In some instances, this may need a subjective decision. The organization should consult with relevant stakeholders to assess the significance of its impacts. The organization should also consult with relevant internal or external experts.

To help organizations select those SDGs targets that are most relevant to them, based on the assessment of the significance of impacts, GRI 2: Material Topics 2021 provides step-by-step guidance for organizations on how to determine material topics. Reporting organizations can then select the appropriate disclosures, listed under each SDG target.

Respecting fundamental Human Rights

Human rights are rights inherent to all human beings and are all interrelated, interdependent, and indivisible. Expectations for responsible business conduct include complying with laws and regulations, respecting all internationally recognized human rights, including workers' rights, and protecting the environment and public health and safety. This responsibility to respect human rights includes throughout activities and business relationships.

Categories of stakeholders that the organization gives particular attention to can include consumers, customers, employees and other workers, and local communities. They can also include individuals belonging to groups or populations that are considered to be at risk or vulnerable , such as children; human rights defenders; indigenous peoples; migrant workers and their families; national or ethnic, religious and linguistic minorities; persons who might be discriminated against based on their sexual orientation, gender identity, gender expression, or sex characteristics; persons with disabilities; or women.

Companies should have mechanisms in place to ensure they are meeting their responsibilities to respect human rights, including policy commitments, human rights impact assessments, human rights due diligence processes, and remediation processes for adverse human rights impacts. The UN Guiding Principles on Business and Human Rights are the basis for international reporting frameworks and provide guidance for business on how to implement and report human rights performance in their own operations as well as in their supply chains.

The GRI Universal Standards 2021 are based on expectations for responsible business conduct set out in authoritative intergovernmental instruments, such as the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises and the United Nations (UN) Guiding Principles on Business and Human Rights. Information reported using the GRI Standards can help users assess whether an organization meets the expectations set out in these instruments.

Accountability

More broadly, companies should implement procedures for creating accountability and transparency in their own operations, as well as in their business relationships and supply chains. This includes impact assessment, stakeholder consultation, and due diligence. Transparency and accountability help ensure that negative impacts do not undermine positive contributions, therefore leading to improved SDG performance.[7]

One area in which this is of vital importance is corruption. Although corruption is not addressed in each narrative - if present, it will undermine performance on the targets.

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5. https://www.unglobalcompact.org/what-is-gc/mission/principles

6. For the definition of material topics, see Global Reporting Initiative (GRI). (2021). GRI Standards. Retrieved from: https://www.globalreporting.org/standards/

7. Refer to GRI 3: Material Topics 2021 for further information.

Due diligence

In the GRI Standards, due diligence refers to the process through which an organization identifies, prevents, mitigates, and accounts for how it addresses its actual and potential negative impacts on the economy, environment, and people, including impacts on their human rights. The organization should address potential negative impacts through prevention or mitigation. It should address actual negative impacts through remediation in cases where the organization identifies it has caused or contributed to those impacts. Due diligence is elaborated by the United Nations (UN) Guiding Principles on Business and Human Rights, the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises , and the OECD Due Diligence Guidance for Responsible Business Conduct More broadly, companies should use enforcement mechanisms and undertake due diligence reviews of their own operations, as well as in their supply chains. This contributes to greater transparency and accountability and ultimately to improved SDG performance.[8]

The SDGs are interconnected

The 17 SDGs are interconnected: actions which contribute to one of the SDG targets may also have a positive or negative impact on other targets. Likewise, some overarching issues can affect multiple targets. Therefore, organizations should take into consideration synergies, trade-offs between positive and negative impacts, negative interactions, and intended or unintended impacts the organization is involved in through its activities or as a result of its business relationships. For example, there is a gender component to achieving many of the targets, not just those under SDG 5 (Gender Equality) or SDG 10 (Reduced Inequalities).

Navigation through available disclosures by theme

The editorial team has tried to list all existing and established disclosures for each relevant target. For some targets, there are only a few disclosures. For others, the list is quite long, and some disclosures may be very similar to one another. To make it easier to navigate through these lists, a business theme to each disclosure has been assigned.[9] This means that a company can focus on a subset of the indicator list, if only specific aspects of the target are relevant for them.

Mind the gaps: reporting on the management of material topics when indicators are not yet available

While this document offers indicators to use in SDG reporting, in some casesthere are no existing and established disclosures available (i.e., there are gaps). In these instances, companies should, at a minimum, apply GRI 3 Material Topics 2021, to any material topic which lacks disclosures.

Language and definitions

The language and definitions used in the narratives stem from the sources used or the stakeholder input received. Wherever possible, the editorial team has tried to to ensure that the terms are used in the same way within individual narratives. For clarification on the context around specific language, please refer to the listed sources per narrative.

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8. Refer to GRI 3: Material Topics 2021 for further information.

9. Business themes are a more detailed categorization derived from the SDG Compass and adapted to the content of the current document. Each SDG target can relate to several business themes.

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III. Criteria for selecting the disclosure and indicator sources

A limited number of disclosure and indicator sets was selected. The disclosures may be quantitative or qualitative, outcome-oriented or process-oriented, entity-specific or related to the value chain.

The criteria listed in the table below were used to select the indicator sets. Criteria marked with (*) should be assessed on a case-by-case basis. When several indicator sets meet all the criteria, those with the highest number of users were prioritized.

Organizational Background
1. The issuing organization provides publicly-available information about the development process of the reporting standard
2. The indicator set was developed using a collaborative, representative, robust, and transparent process; or developed in an inter-governmental setting
3. The issuing organization is non-profit
4. The indicator was used in the SDG Compass (which used these same criteria at time of implementation in 2015)

Content
5. The indicator set offers indicators across all pillars of sustainable development. Issue-specific indicator sets may be selected when relevant for addressing a particular sustainable development goal or target*

Applicability
6. The indicator set is generally applicable or country/region-specific, when relevant for addressing a particular sustainable development goal or target*
7. The indicator set is applicable to all organizations or sector-specific, when relevant for addressing a particular sustainable development goal or target*

Accessibility
8. The indicator set is available in English
9. The indicator set is available for free

Validity
10. The indicator set is current and in use

IV. List of disclosure and indicator sources considered

Sources of disclosures used here

- GRI Standards
- CEO Water Mandate's Corporate Water Disclosure Guidelines
- The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)
- UN Global Compact-Oxfam Poverty Footprint
- Understanding and Measuring Women's Economic Empowerment, Definition, Framework and Indicators
- WASH Pledge and Guiding Principles for Implementation
- SASB
- WBA Gender Benchmark Methodology
- AWS International Water Stewardship Standard
- WBCSD CTI indicators
- Ellen MacArthur Foundation MCI tool
- WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation
- Culture of Health for Business (COH4B) framework by GRI and Robert Wood Johnson
- Quick Guide to Education Indicators for SDG 4
- UN Global Compact Communication on Progress
- Corporate Human Rights Benchmark Methodology 2021 - For the Apparel Industry
- Corporate Human Rights Benchmark Methodology 2021 - For the Agricultural Products Industry
- Corporate Human Rights Benchmark Methodology 2021 - For the Apparel Industry
- Corporate Human Rights Benchmark Methodology 2021 - For the Information and Communications Technology Manufacturing Industry
- Corporate Human Rights Benchmark Methodology 2021 - For the Automotive Manufacturing Industry
- UN Women Empowerment Principles and Indicators: Check if relevant to cross-check with the gap analysis tool of UN Women
- UN Global Compact Communication on Progress, Advanced
- UNCTAD core indicators
- The U.S. Cities SDG Index
- CDP

Other sources of business disclosures

- The U.S. Cities SDG Index
- UNCTAD, Enhancing the role of reporting in attaining the Sustainable Development Goals: Integration of environmental, social and governance information into company reporting (UNCTAD proposed core SDGs reporting indicators)
- Quick guide to the Aichi Biodiversity Targets
- Development of Guidance on Extended Producer Responsibility (EPR)
- Business Call to Action (BCtA) indicators
- Reporting Guidance on the 10th Principle against corruption, the UN Global Compact
- Behind the Brands scorecard indicator
- Inequality: An investor guide Social & Business Ethics, Kepler/Cheuvreux (Kepler/Cheuvreux Inequality Footprint)
- World Development Indicators, World Bank
- WHO Global Health Observatory indicator
- Global Innovation Index
- Global Rights Index, International Trade Union Confederation
- Environmental Performance Index, Yale University
- Aquastat, Food and Agriculture Organisation
- Red List, IUCN
- AAAQ Framework Generic Indicator, the Danish Institute of Human Rights
- ILO Decent Work Indicators, International Labour Organisation
- The U.S. Cities SDG Index, UNSDSN (UNSDSN indicators)
- IAEG-SDG Indicators
- International Integrated Reporting Council (IIRC)
- Task Force on Climate-Related Financial Disclosures (TCFD)
- Natural Capital Protocol
- Future-fit Business Framework
- UN Statistical Commission, Report of the Inter-Agency and Expert Group on Sustainable Development Goal Indicators (E/CN.3/2017/2), Annex III

V. Examples of relevant UN Conventions and other internationally agreed instruments

Abbreviation	Instrument
1958 Agreement	Agreement concerning the adoption of uniform technical prescriptions for wheeled vehicles, equipment and parts which can be fitted and/or be used on wheeled vehicles and the conditions for reciprocal recognition of approvals granted on the basis of these prescriptions
1961 Single Convention	Single Convention on Narcotic Drugs of 1961
1997 Agreement	Agreement concerning the adoption of uniform conditions for periodical technical inspections of wheeled vehicles and the reciprocal recognition of such inspections
1998 GTRs	UN Global Technical Regulations (1998 Agreement)
A/HRC/RES/15/9	Resolution adopted by the Human Rights Council 15/9 Human rights and access to safe water and sanitation
A/RES/64/292	Resolution adopted by the General Assembly on 28 July 2010, 64/292. The human right to water and sanitation
Addis Ababa Action Agenda	Financing for development
Aichi Biodiversity Targets	Strategic Plan for Biodiversity 2011-2020, including Aichi Biodiversity Targets
Basel Convention	Basel Convention: Control of Transboundary Movements of Hazardous Wastes and their Disposal, 1995
Beijing Declaration	Beijing Declaration and Platform for Action, the Fourth World Conference on Women
CAT	Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment
CBD	Convention on Biological Diversity
CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
CITES	Convention on International Trade in Endangered Species of Wild Fauna and Flora, 1973
Convention against Discrimination in Education	UNESCO Convention against Discrimination in Education
CRC	Convention on the Rights of the Child
CRPD	Convention on the Rights of Persons with Disabilities
CTOC	United Nations Convention against Transnational Organized Crime
Cultural Property	Convention on the Means of Prohibiting and Preventing the Illicit Import
Declaration of Alma-Ata	Declaration of Alma-Ata, International Conference on Primary Health Care, Alma-Ata, USSR, 6-12, September 1978
Delhi Declaration	Delhi Declaration of 4th BRICS Summit
DEVAW	Declaration on the Elimination of Violence against Women
Doha Declaration	International trade
Dublin Principles	Dublin Statement on Water and Sustainable Development
FCTC	WHO Framework Convention on Tobacco Control
Forest Principles	Non-Legally Binding Authoritative Statement of Principles for a Global Consensus on the Management, Conservation and Sustainable Development of All Types of Forests
Fundamental Principles and Rights at Work	ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up

Abbreviation	Instrument
HR Council A/HRC/20/26	HR Council A/HRC/20/26: The right to benefit from scientific progress and its applications
ICCPR	International Covenant on Civil and Political Rights
ICERD	International Convention on the Elimination of All Forms of Racial Discrimination
ICESCR	International Covenant on Economic, Social and Cultural Rights
ICPD 1994	International Conference on Population and Development (right to sexual and reproductive health)
ICRMW	International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families
IHR	International Health Regulations
ILO C029	Forced Labour Convention, 1930 (No. 29)
ILO C081	Labour Inspection Convention, 1947 (No. 81)
ILO C087	Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87)
ILO C095	Protection of Wages Convention, 1949 (No. 95)
ILO C097	Migration for Employment Convention (revised), 1949 (No. 97)
ILO C098	Right to Organise and Collective Bargaining Convention, 1949 (No. 98)
ILO C100	Equal Remuneration Convention, 1951 (No. 100)
ILO C102	Social Security (Minimum Standards) Convention, 1952 (No. 102)
ILO C105	Abolition of Forced Labour Convention, 1957 (No. 105)
ILO C111	Discrimination (Employment and Occupation) Convention, 1958 (No. 111)
ILO C118	Equality of Treatment (Social Security) Convention, 1962 (No. 118)
ILO C121	Employment Injury Benefits Convention, 1964 (Schedule I amended in 1980) (No. 121)
ILO C122	Employment Policy Convention, 1964 (No. 122)
ILO C130	Medical Care and Sickness Benefits Convention, 1969 (No. 130)
ILO C131	Minimum Wage Fixing Convention, 1970 (No. 131)
ILO C135	Workers' Representatives Convention, 1971 (No. 135)
ILO C138	Minimum Age Convention, 1973 (No. 138)
ILO C142	Human Resources Development Convention, 1975 (No. 142)
ILO C143	Migrant Workers (Supplementary Provisions) Convention, 1975 (No. 143)
ILO C144	Tripartite Consultation (International Labour Standards) Convention, 1976 (No. 144)
ILO C146	Seafarers' Annual Leave with Pay Convention, 1976 (No. 146)
ILO C148	Working Environment (Air Pollution, Noise and Vibration) Convention, 1977 (No. 148)
ILO C154	Collective Bargaining Convention, 1981 (No. 154)
ILO C155	Occupational Safety and Health Convention, 1981 (No. 155)
ILO C156	Workers with Family Responsibilities Convention, 1981 (No 156)

Abbreviation	Instrument
ILO C157	Maintenance of Social Security Rights Convention, 1982 (No. 157)
ILO C159	Vocational Rehabilitation and Employment (Disabled Persons) Convention, 1983 (No. 159)
ILO C161	Occupational Health Services Convention, 1985 (No. 161)
ILO C168	Employment Promotion and Protection against Unemployment Convention, 1988 (No. 168)
ILO C169	The Indigenous and Tribal Peoples Convention, 1989 (No. 169)
ILO C173	Protection of Workers' Claims (Employer's Insolvency) Convention, 1992 (No. 173)
ILO C174	Prevention of Major Industrial Accidents Convention, 1993 (No. 174)
ILO C182	Worst Forms of Child Labour Convention, 1999 (No. 182)
ILO C183	Maternity Protection Convention, 2000 (No. 183)
ILO C187	Promotional Framework for Occupational Safety and Health Convention, 2006 (No. 187)
ILO C189	Domestic Workers Convention, 2011 (No. 189)
ILO P029	Protocol of 2014 to the Forced Labour Convention, 1930
ILO R090	Equal Remuneration Recommendation, 1951 (No. 90)
ILO R111	Discrimination (Employment and Occupation) Recommendation, 1958 (No. 111)
ILO R115	Workers' Housing Recommendation, 1961 (No. 115)
ILO R116	Reduction of Hours of Work Recommendation, 1962 (No. 116)
ILO R122	Employment Policy Recommendation, 1964 (No. 122)
ILO R147	Occupational Cancer Recommendation, 1974 (No. 147)
ILO R156	Working Environment (Air Pollution, Noise and Vibration) Recommendation, 1977 (No. 156)
ILO R163	Collective Bargaining Recommendation, 1981 (No. 163)
ILO R164	Occupational Safety and Health Recommendation, 1981 (No. 164)
ILO R165	Workers with Family Responsibilities Recommendation, 1981 (No. 165)
ILO R169	Employment Policy (Supplementary Provisions) Recommendation, 1984 (No. 169)
ILO R171	Occupational Health Services Recommendation, 1985 (No. 171)
ILO R180	Protection of Workers' Claims (Employer's Insolvency) Recommendation, 1992 (No. 180)
ILO R181	Prevention of Major Industrial Accidents Recommendation, 1993 (No. 181)
ILO R189	Job Creation in Small and Medium-Sized Enterprises Recommendation, 1998 (No. 189)
ILO R190	Maternity Protection Recommendation, 2000 (No. 191)
ILO R191	Maternity Protection Recommendation, 2000 (No. 191)
ILO R194	List of Occupational Diseases Recommendation, 2002 (No. 194)
ILO R195	Human Resources Development Recommendation, 2004 (No. 195)
ILO R200	HIV and AIDS Recommendation, 2010 (No. 200)

Abbreviation	Instrument
ILO R202	Social Protection Floors Recommendation, 2012 (No. 202)
ILO R203	Forced Labour (Supplementary Measures) Recommendation, 2014 (No. 203)
ILO Report IV	Report IV Decent work in global supply chains, 105th Session, International Labour Conference
Johannesburg Declaration	Johannesburg Declaration on Sustainable Development
Kyoto Protocol	Kyoto Protocol to the United Nations Framework Convention on Climate Change, 1998
London Convention	Convention on the Prevention of Marine Pollution by Dumping of Wastes and Other Matter, 1972
MAATM	OECD Convention on Mutual Administrative Assistance in Tax Matters
Manado Ocean Declaration	Manado Ocean Declaration
MARPOL	International Convention for the Prevention of Pollution from Ships, 1973
MNE Declaration	Tripartite declaration of principles concerning multinational enterprises and social policy
Montreal Protocol	Montreal Protocol on Substances that Deplete the Ozone Layer, 1987
NAGOYA	The Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefits Arising from their Utilization to the Convention on Biological Diversity
New Urban Agenda	New Urban Agenda, 2016
OECD Anti-Bribery Convention	Convention on Combating Bribery of Foreign Public Officials in International Business Transactions
OECD Model Tax Convention	Model Tax Convention on Income and on Capital
Ottawa Charter	Ottawa Charter for Health Promotion
Palermo Protocols	Supplements to the United Nations Convention against Transnational Organized Crime, including: Protocol to Prevent, Suppress and Punish Trafficking in Persons, Especially Women and Children, Protocol against the Smuggling of Migrants by Land, Sea and Air, and Protocol against the Illicit Manufacturing and Trafficking in Firearms, Their Parts and Components and Ammunition
Paris Agreement	Paris Agreement
Psychotropic Convention	Convention on Psychotropic Substances of 1971
Ramsar Convention	Convention on Wetlands of International Importance especially as Waterfowl Habitat, 1994
Refugees Convention	The 1951 Refugee Convention
Revised GPA	Revised Agreement on Government Procurement
Right to Food Guidelines	Voluntary Guidelines to support the progressive realization of the right to adequate food in the context of national food security
Rio Declaration	Rio declaration on Environment and development
Rome Declaration on Nutrition	Rome Declaration on Nutrition, Second International Conference on Nutrition, Rome, 2014
Rome Declaration on World Food Security	Rome Declaration on World Food Security, World Food Summit, Rome, 1996
Rotterdam Convention	Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade
RS	Convention on the Reduction of Statelessness
Sendai Framework	Sendai Framework for Disaster Risk Reduction
SSP	Convention relating to the Status of Stateless Persons
Stockholm Convention	Stockholm Convention on Persistent Organic Pollutants

Abbreviation	Instrument
The FATF Recommendations	International Standards on Combating Money Laundering and the Financing of Terrorism & Proliferation: The FATF Recommendations
The Monterrey Consensus	Financing for development
Trafficking Convention 1949	Convention for the Suppression of the Traffic in Persons and of the Exploitation of the Prostitution of Others
UDCD	Universal Declaration on Cultural Diversity
UDHR	Universal Declaration of Human Rights
UNCAC	United Nations Convention against Corruption
UNCCD	United Nations Convention to Combat Desertification in those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa, 1994
UNCLOS	United Nations Convention on the Law of the Sea, 1982
UNDRIP	United Nations Declaration on the Rights of Indigenous Peoples
UNESCO Cultural Diversity Convention	Convention on the Protection and Promotion of the Diversity of Cultural Expressions
UNESCO EFA	UNESCO World Declaration on Education for All & Dakar Framework
UNFCCC	United Nations Framework Convention on Climate Change
UNGP	United Nations Guiding Principles on Business and Human Rights
Wagani Convention	The Convention to Ban the Importation into Forum Island Countries of Hazardous and Radioactive Wastes and to Control the Transboundary Movement and Management of Hazardous Wastes within the South Pacific Region.
Water Convention	Convention on the Protection and Use of Transboundary Watercourses and International Lakes
WHO/OCH/94.1	WHO Occupational Health for All Declaration
World Heritage Convention	Convention Concerning the Protection of the World Cultural and Natural Heritage, 1972
Youth Forum Declaration 2016	Pre-Human Rights Council (HRC) Youth Forum Declaration by World YWCA, 32nd HRC Session, 2016

VI. Contributors and acknowledgements

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About the United Nations Global Compact

As a special initiative of the UN Secretary-General, the United Nations Global Compact is a call to companies everywhere to align their operations and strategies with Ten Principles in the areas of human rights, labor, environment and anti-corruption. Its ambition is to accelerate and scale the global collective impact of business by upholding the Ten Principles and delivering the Sustainable Development Goals through accountable companies and ecosystems that enable change. With more than 15,000 companies and 3,000 non-business signatories based in more than 160 countries as well as 69 Local Networks, the UN Global Compact is the world's largest corporate sustainability initiative, uniting business for a better world.

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