

# QUESTIONNAIRE GUIDEBOOK

## COMMUNICATION ON PROGRESS

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**United Nations**  
Global Compact



# CoP GUIDEBOOK

## TABLE OF CONTENTS

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<b>LETTER FROM ASSISTANT SECRETARY-GENERAL</b>	<b>03</b>
<b>INTRODUCTION: THE UN GLOBAL COMPACT COMMUNICATION ON PROGRESS</b>	<b>04</b>
<b>INTEROPERABILITY OF CORPORATE SUSTAINABILITY REPORTING</b>	<b>05</b>
<b>THE COMMUNICATION ON PROGRESS AND THE CORPORATE SUSTAINABILITY REPORTING DIRECTIVE (CSRD)</b>	<b>06</b>
<b>THE FORWARD FASTER INITIATIVE</b>	<b>07</b>
<b>CEO STATEMENT OF CONTINUED SUPPORT</b>	<b>08</b>
<b>ABOUT THE QUESTIONNAIRE</b>	<b>09</b>
<b>COMMUNICATION ON PROGRESS QUESTIONNAIRE RATIONALE</b>	<b>11</b>
2025 Communication on Progress Introduction	11
Success Stories and Future Issue Area Prioritization	12
Governance	13
Human Rights and Labour	24
Environment	40
Anti-Corruption	62
<b>MAPPING AGAINST THE SUSTAINABLE DEVELOPMENT GOALS</b>	<b>71</b>
<b>GLOSSARY</b>	<b>77</b>
<b>THE TEN PRINCIPLES OF THE UNITED NATIONS GLOBAL COMPACT</b>	<b>95</b>

# LETTER FROM ASSISTANT SECRETARY-GENERAL

In 2024, sustainability reporting gained new strategic value for many companies worldwide. Increasingly, the private sector recognizes the value of corporate transparency and objective reporting as integral to business strategy and governance. At the UN Global Compact, we are committed to advancing corporate sustainability performance through collaboration and continuous learning. We are helping companies implement the Ten Principles of the UN Global Compact and contribute to the achievement of the Sustainable Development Goals (SDGs).

The Communication on Progress (CoP) is the main reporting mechanism of the UN Global Compact. The CoP serves as a key accountability measure, ensuring that companies uphold their commitment to making continuous progress on the Ten Principles while contributing to the SDGs.

All business participants of the UN Global Compact are required to report annually on their actions, performance, and progress. To reinforce transparency and accessibility, these reports are publicly available on each participant's profile on the UN Global Compact website. Unlike other comparable reporting mechanisms, the CoP does not rate or rank business participants based on their reported information. Instead, the CoP questionnaire is designed as an evaluation tool and guide to help companies assess and improve their sustainability practices.

This CoP questionnaire guidebook aims to support business participants in completing the 2025 CoP questionnaire by providing as much detail and rationale for each question as possible.

After an extensive revision process, the 2025 CoP questionnaire was refined to minimize the reporting burden for participants while continuing to generate high-quality and actionable data. In addition, the

Human Rights and Labour sections have been formally combined to reflect the interrelatedness of the two topics. Finally, two additional questions have been inserted to amplify the voices of companies whose sustainability progress has been particularly impactful. Whether large or small, local or regionalized, the newly introduced "Success Stories & Future Priorities" section gives participants the opportunity to showcase positive initiatives and inspire future action.

As part of this commitment, the UN Global Compact has developed the **Communication on Progress Data Visualization Tool**, an interactive platform that allows participants to better understand their submitted data, benchmark against peer companies, and measure progress effectively.

To ensure this data effectively reflects corporate sustainability performance and to meet the challenges of a continuously evolving sustainability reporting climate, the UN Global Compact has sought ways to improve the CoP Questionnaire. This process has been carried out through extensive engagement with internal and external stakeholders across our entire value chain. We are grateful to all who devoted time and effort to making this happen.

We at the UN Global Compact understand the power of collaboration and accountability in achieving impactful change. Based on these values, we have continued to develop the Communication on Progress, grow our business community, and make a real difference in our spheres of influence and beyond.

Sincerely,

**Sanda Ojiambo**  
*Executive Director and CEO  
Assistant Secretary-General*



# INTRODUCTION:

## THE UN GLOBAL COMPACT COMMUNICATION ON PROGRESS

The Communication on Progress (CoP) is the primary mechanism for UN Global Compact participants to demonstrate progress made against the **Ten Principles of the UN Global Compact** and the **UN Sustainable Development Goals** (SDGs).

The CoP questionnaire discloses progress made in the areas of governance, human rights, labour, environment and anti-corruption. This standardized questionnaire allows participants to:

- Measure and demonstrate progress on the Ten Principles in a consistent and harmonized way;
- Build credibility and brand value by showing their commitment to corporate sustainability, the Ten Principles and the SDGs;
- Receive insights, learn and continuously improve sustainability performance by helping to identify gaps and inform goal-setting year over year; and
- Compare progress against peers through access to one of the world's largest sources of free, public and comparable corporate sustainability data.

After UN Global Compact participants complete their CoP, the data is categorized and analyzed within the **UN Global Compact CoP Data Visualization Tool**. This Tool provides participants, stakeholders and the general public with access to aggregated CoP questionnaire data that measures ESG metrics across the Ten Principles. For UN Global Compact participants, the Tool can support prioritization, decision-making and strategy development on ESG topics by enabling peer, market, and year-over-year comparisons. The benchmarking feature, available exclusively to respondents of the digital questionnaire, allows participants to assess their performance compared to other cohorts of participants. For the UN Global Compact, the Tool will help us enhance participant value by improving programming and capacity-building efforts, localizing offerings and informing the participant journey.

### REQUIREMENTS

The CoP must be completed and submitted through the CoP digital platform during the annual submission period, **1 April through 31 July** (see the **Communication on Progress Policy** for more information). The CoP must include:

- A. The acknowledgement of the CEO Statement of Continued Support (see page 8)
  - A standardized statement expressing continued support for the UN Global Compact that must be signed by the organization's highest level executive or appointed representative; and
- B. The completion of a digital questionnaire (preferred) and/or the upload of a sustainability report
  - *CoP digital questionnaire*: A set of questions on corporate actions related to the Ten Principles and the SDGs.
  - *Sustainability report*: A disclosure, publication or other documentation that provides a comprehensive overview of the organization's activities and sustainability efforts, accurately reflecting on improvements, challenges and progress made within the reporting period. While explicit ties are not mandatory, the report should cover topics relating to the Ten Principles of the UN Global Compact and the United Nations' Sustainable Development Goals (SDGs).

To prepare the required data for the CoP questionnaire, UN Global Compact participants should refer to the **Excel and PDF templates** available in all six official UN languages on the **UN Global Compact CoP website**. These resources will help participants organize their responses and share them internally before completing the digital questionnaire through their participant dashboard. Additionally, UN Global Compact participants have access to the **UN Global Compact Academy**, the e-learning platform that provides additional support materials, such as the CoP Questionnaire Deep-Dives and Subject Matter Overviews.

Once the CoP is submitted, all components of the CoP, including the CEO Statement of Continued Support and any optional supplemental materials, will be made publicly available on the respective participant profile on the UN Global Compact website.



# INTEROPERABILITY OF CORPORATE SUSTAINABILITY REPORTING

The field of corporate sustainability reporting is rapidly evolving, and the UN Global Compact is committed to supporting its participants in navigating this process to achieve successful and comprehensive results.

At the core of corporate sustainability reporting is the goal of transparently assessing companies' progress to better allocate resources and improve operations for the benefit of society, the environment and their long-term success and profitability. To assist companies in this endeavour, organizations such as the UN Global Compact, the Global Reporting Initiative (GRI), the Impact Management Platform (IMP), the International Financial Reporting Standards (IFRS), and the European Financial Reporting Advisory Group (EFRAG) are working to enhance the interoperability of international frameworks and related resources. This collective effort aims to simplify sustainability reporting and drive meaningful progress. The CoP questionnaire is aligned with these frameworks and serves as a valuable preparatory tool for companies required to perform more rigorous reporting.

Each question in the CoP questionnaire aligns with major global reporting frameworks such as GRI, the Corporate Sustainability Reporting Directive (CSRD), the Carbon Disclosure Project (CDP) and the International Standards of Accounting and Reporting (ISAR). This alignment ensures robust disclosure while helping to streamline reporting and avoid adding complexity to the already crowded sustainability reporting landscape. Additionally, the questions are designed in accordance with the UN Guiding Principles on Business and Human Rights (UNGPs), further supporting comprehensive and responsible corporate transparency.

We invite participants to explore the following resources to assist in navigating the increasingly complex and crucial world of sustainability reporting.

- **The Goals and Targets Database**, developed by the UN Global Compact and GRI, is an online resource that helps businesses identify potential disclosures for each SDG at the level of each of the 169 targets. It draws from a wide range of disclosure and indicator sources, including internationally recognized frameworks and standards, to support reporting on their contributions to the SDGs. The database links each CoP question to the relevant SDG(s), enabling participants to report more effectively on the SDGs and better understand how the CoP reporting effort connects to the broader reporting landscape.
- **CoP - ESRS Mapping Tool** is designed to assist companies subject to sustainability reporting under the CSRD and required to use the European Sustainability Reporting Standards (ESRS). The tool maps each ESRS data point to corresponding data points in other reporting standards and frameworks (e.g., CoP, GRI), highlighting the alignment between European standards and the CoP questionnaire.
- **The GRI Carrots and Sticks Tool** is an online database and document repository of both mandatory and voluntary public policies that influence businesses' sustainability and ESG impacts. Businesses can use this tool to better understand regional reporting requirements.
- **The IMP System Map** offers a high-level visual representation of international public good resources available to enterprises, investors, and financial institutions for managing their sustainability impacts and understanding the relationships among these resources.



# THE COMMUNICATION ON PROGRESS AND THE CORPORATE SUSTAINABILITY REPORTING DIRECTIVE (CSRD)

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In an increasingly convoluted regulatory landscape, a company's reporting obligations can be confusing. It is important to note, then, that the CoP does not compete with any national or regional reporting requirements as it is based on the Ten Principles of the UN Global Compact. Nevertheless, it is helpful to understand how the CoP currently relates to perhaps the most extensive mandatory reporting regulation in place - the CSRD.

In January 2023, the CSRD entered into force in the European Union (EU). Unlike previous European regulations, the CSRD extends its reach to a broader range of companies, including non-EU organizations with significant activities in the EU market. In an increasingly globalized world, this has placed additional responsibility on larger international companies to prepare detailed sustainability reports covering aspects like carbon footprint and social and governance policies.

While the CoP was built to help participants track their performance and progress towards the Ten Principles and, at the same time, to build reporting capacity for those companies that are in an early stage of their sustainability journey, the CSRD and the ESRS, the European reporting standard that will be used to meet the requirements of the CSRD, have a further range of requirements that are currently not being asked by the CoP, including third-party verification before reporting is filed with the relevant authority and the disclosure of more data points.

Nevertheless, the CoP and the CSRD are connected in several ways. Many of the questions in the CoP's four sections (governance, human rights & labour, environment and anti-corruption) correspond to the information required by the EU CSRD. This includes disclosure requirements outlined in **ESRS 2**, which relate to CoP questions on commitments, prevention, performance and response, remediation and communication of information. The UN Global Compact Networks in Europe have been following the development of the CSRD, recognizing the implications for companies in their region. The **CoP-ESRS Mapping Tool** provides further insight for companies wishing to understand the alignment between the CoP, the CSRD in particular, and other reporting standards and frameworks. These efforts demonstrate the commitment of the One Global Compact to empowering businesses to effectively navigate the evolving sustainability reporting landscape.

Importantly, both the CoP and the CSRD were developed with consideration of internationally recognized principles and frameworks such as the SDGs and the UN Guiding Principles on Business and Human Rights (UNGP). There are overlapping goals behind each framework that can only benefit those aiming to increase their sustainability reporting efforts. Reporting sustainability progress through the CoP is a requirement for participants of the UN Global Compact, and it is an opportunity to showcase your progress, build trust with stakeholders, and unlock knowledge for more rigorous reporting such as the CSRD.

*In February 2025, the EU Commission published its Omnibus package that, if accepted, would alter the scope of the CSRD and, as a result, many of the UN Global Compact participants' mandatory reporting obligations to the EU may be affected. As of the date of publication of this guidebook, no decision has been made on whether these proposals will be accepted.*



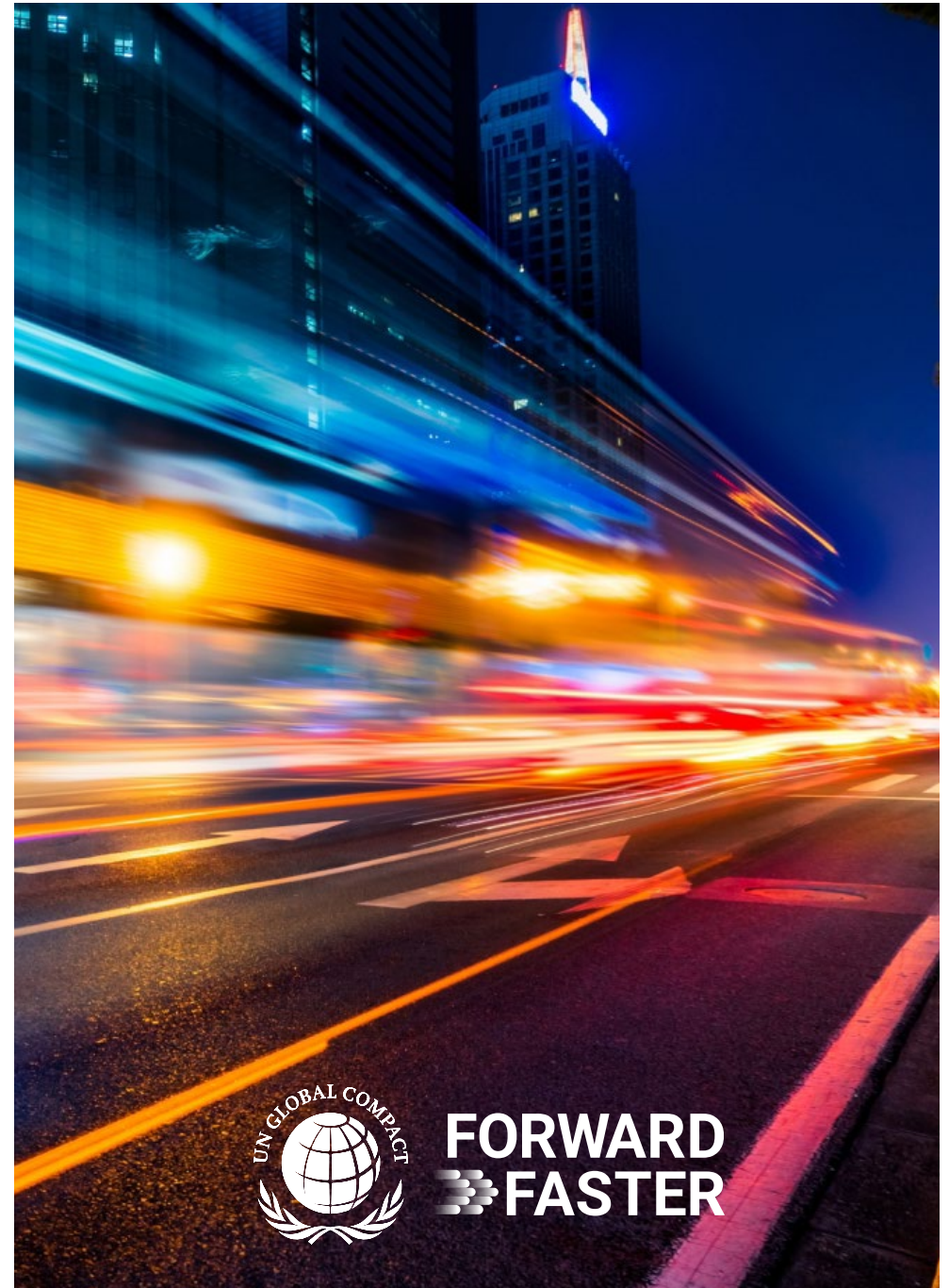
# THE FORWARD FASTER INITIATIVE

To advance the 2030 Agenda and accelerate progress across all 17 SDGs, the UN Global Compact launched the **Forward Faster initiative**, a global platform for ambitious corporate action. The Forward Faster initiative challenges businesses to raise their ambition levels by taking tangible, accountable actions in five areas: gender equality, climate action, living wage, water resilience and investment & finance. Through a principles-based, holistic approach, companies have the opportunity to drive impact on the Global Goals and advocate for policies that unlock new opportunities, build resilience and secure long-term prosperity for business, people and the planet.

The Forward Faster initiative also aims to increase accountability by calling for companies to publicly declare their commitments and highlight the actions they will undertake to meet the targets. Companies committing to the targets have to report on progress annually to the UN Global Compact and provide updates on the actions they have taken.

## REPORTING REQUIREMENTS

Upon a participant's commitment to the Forward Faster initiative by setting targets, companies are required to report on an annual basis starting the year after setting their target(s). **For 2025, this reporting requirement is separate from the UN Global Compact's Communication on Progress (CoP). To maintain an active status within the UN Global Compact, participants must submit an annual CoP. In addition, to remain part of the Forward Faster initiative, participants must separately fulfill their Forward Faster reporting requirement.**



# CEO STATEMENT OF CONTINUED SUPPORT

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UN Global Compact business participants are required to sign the CEO Statement of Continued Support template alongside the completion of the CoP digital questionnaire and/or submission of a sustainability report. Participants that fail to submit this acknowledgment will be unable to submit the CoP, which may result in being delisted from the UN Global Compact.

The CEO Statement of Continued Support serves as a public declaration of your company's ongoing commitment to the Ten Principles of the UN Global Compact at the highest level.

**We strongly recommend engaging your CEO as early as possible to ensure timely completion.**

For guidance, please refer to the template provided below.

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### CEO Statement of Continued Support **Template**

To our stakeholders,

I am pleased to confirm that [company name] reaffirms its support of the Ten Principles of the United Nations Global Compact in the areas of Human Rights, Labour, Environment, and Anti-Corruption.

In this annual Communication on Progress, we disclose our continuous efforts to integrate the Ten Principles into our business strategy, culture, and daily operations, and contribute to United Nations goals, particularly the Sustainable Development Goals.

Sincerely yours,

CEO/Highest executive name:

CEO/Highest executive full title:

Company name:

If applicable, form completed on behalf of highest executive by:

By checking here, I affirm I have received permission to sign on behalf of the CEO or highest-ranking official

1





# ABOUT THE QUESTIONNAIRE

## STRUCTURE OF THE QUESTIONNAIRE

The Communication on Progress has evolved to meet the increasing demand by stakeholders of the UN Global Compact for consistent and reliable corporate sustainability reporting.

The questionnaire is organized into four thematic sections. The first section, Governance, provides a cross-cutting overview of participants' sustainability governance structure. The other three sections (Human Rights & Labour, Environment, and Anti-Corruption) survey participants' performance in more detail with respect to the Ten Principles of the UN Global Compact.

Within each section of the questionnaire, the questions are grouped into different categories as they typically address:

- The processes and policies that demonstrate a participant's commitment to advancing sustainability topics connected to the Ten Principles,
- The efforts taken to prevent negative social and environmental impacts on those topics,
- Performance indicators, and the response, remediation, and reporting mechanisms used to address grievances and reflect on lessons learned.

The Human Rights & Labour and Environment sections contain additional nuance. The Human Rights & Labour section provides companies the opportunity to select topics they believe are material to their organization for additional disclosure. Similarly, the Environment section includes additional topic-specific questions that are to be answered only by business participants that consider such topics to be material. In some instances, a company may be asked a question that it considers immaterial, in which case "Not applicable" can be selected, and additional information should be provided to justify the selection.

## CoP QUESTIONS

Questions can be classified into one of five categories: Materiality, Commitment, Prevention, Performance, or Remediation and Reporting. Table 1 provides an overview of the structure of the questionnaire and the categorization of questions within it.





**Table 1. Overview of Questionnaire Structure**

	Materiality	Commitment	Prevention	Performance	Remediation and Reporting
Governance		G1-G3.1	G4-G6.1	G8-G11	G7, G12, G13
Human Rights & Labour	HR/L1, HR/L1.1	HR/L2-HR/L2.2	HR/L3-HR/L4.1.1	HR/L2.3, HR/L6, HR/L7	HR/L5, HR/L8
Environment	E10	E1, E1.1	E2-E4	E5-E9, E11-E15 (material topics)	E16
Anti-Corruption		AC1, AC1.1, AC2	AC1.2, AC4, AC4.1	AC5	AC3, AC5.1-AC6

*Note: G = Governance, HR/L = Human Rights & Labour, E = Environment, AC = Anti-Corruption. Text included in each box references specific questions in the survey. For example, the first question in the Governance section is labeled G1.*

Additionally, since UN Global Compact participants are required to demonstrate progress toward the Ten Principles, each question in the CoP questionnaire is designed to address one of these Principles. Table 2 provides an overview of how each of the Ten Principles is incorporated into the questionnaire.

**Table 2. The Ten Principles of the UN Global Compact in the 2025 CoP Questionnaire**

TEN PRINCIPLES OF THE UN GLOBAL COMPACT										
	 <b>Human Rights</b>		 <b>Labour</b>				 <b>Environment</b>			 <b>Anti-Corruption</b>
	1	2	3	4	5	6	7	8	9	10
Governance	G1-G12		G6, G6.1			G9-G11	G1-G8, G12			G2-G8, G12, G13
Human Rights & Labour	HR/L1-HR/L2.1, HR/L3-HR/L5, HR/L8	HR/L1-HR/L2.1, HR/L3-HR/L5, HR/L8	HR/L2- HR/L5, HR/L7, HR/L8	HR/L2- HR/L5, HR/L7, HR/L8	HR/L2, HR/L2.1, HR/L3-5, HR/L7, HR/L8	HR/L2-HR/L8				
Environment							E1-E9, E11-E16	E1-E9, E11-E16	E7-E9, E11-E13, E16	
Anti-Corruption										AC1-AC6

The majority of questions are structured as multiple-choice or single-choice matrices. However, the questionnaire also contains questions in quantitative and narrative formats. The matrix questions are designed with the lowest-level-of-action answers on the left, increasing to the highest-level-of-action answers on the right. Such framing allows participants to visualize their current level of performance while guiding future improvements. It also helps participants to consider and compare differences in action across sustainability topics.

Every question has a "Please provide additional information" text box for participants to include context for the answers selected. For most questions, the text box is optional. If one question does not apply or make sense to an organization given its size, industry, or special circumstances, the option "Not applicable" is presented. In cases where the participants selects "Not applicable," providing a brief explanation in the text box may be mandatory.

In a few cases, participants may receive follow-up questions based on their selected answers. The follow-up questions allow for a more in-depth understanding of progress made toward the Ten Principles.

# COMMUNICATION ON PROGRESS QUESTIONNAIRE RATIONALE

## 2025 COMMUNICATION ON PROGRESS INTRODUCTION

When completing the CoP questionnaire through the digital platform, participants are presented with the following three questions:

- R1 asks participants whether they will complete the CoP by completing the digital questionnaire or uploading a sustainability report.
- R2 relates to the reporting period covered by the CoP.
- R3 defines the scope of operations included. This question is optional.

Question	Rationale and Calculation Guidance
R1: Reporting requirements	<p>Participants have two options for fulfilling the 2025 CoP requirements:</p> <p>(1) <b>Complete the CoP digital questionnaire:</b> A set of questions on corporate actions related to the Ten Principles and the SDGs. Participants will have the option to upload their sustainability report as supplemental material at the end of the questionnaire. Templates of the CoP questionnaire are available on the <a href="#">UN Global Compact CoP website</a>.</p> <p>(2) <b>Upload a sustainability report:</b> A disclosure, publication, or other documentation that provides a comprehensive overview of a company's activities and sustainability efforts, accurately reflecting on improvements, challenges, and progress made within the reporting period. While explicit ties are not mandatory, the report should cover topics relating to the Ten Principles of the UN Global Compact and the United Nations' Sustainable Development Goals (SDGs).</p> <p>Note that participants that complete the CoP questionnaire will gain the opportunity to better understand their submitted data, benchmark against peer companies, and effectively measure progress using the <a href="#">Communication on Progress Data Visualization Tool</a>.</p>
R2: Reporting period	<p>Participants are expected to complete the CoP questionnaire using data from the most recent, closed data collection process. The CoP data will ideally cover a twelve-month period that ended within the twelve months prior to the submission of the CoP (e.g., for the 2025 CoP, a participant could use data covering the period July 2023 to June 2024; Jan 2024 to Dec 2024; or April 2024 to March 2025). Participants will be requested to indicate the period covered by the CoP data at the start of the digital platform and should be consistent over the years in terms of the period covered to allow for better comparability over time.</p> <p>Should some data be unavailable within the timeframe set in this question, participants should specify when certain data was collected in the space provided for additional information at the end of each question.</p>
(Optional) R3: Scope of reporting	<p>This optional question asks participants to clarify the scope of reporting covered by their CoP, e.g., corporate office, investments and subsidiaries. While it is up to participants to decide the extent of coverage provided by their CoP, participants should strive to complete the CoP in the way that most accurately represents their activities and impacts.</p> <p>For CoPs that are completed at the group level or by a parent company, the reporting organization can choose to consolidate the information of its subsidiaries, whether for certain questions and/or for certain subsidiaries only, or not at all.</p> <p>Understanding that in a standardized questionnaire, consolidating information may not always make sense for each question or that some participants may not have consolidated data for all questions, we provide flexibility to the parent company to choose its approach and use this question and/or the space provided for additional information at the end of specific questions to disclose their offering additional detail in a response to this question.</p> <p>Similarly, financial institutions may wish to clarify the scope of their CoPs, and which of their operations or investments, if any, are included in CoP responses. Consultancies are not expected to report on their advisements to clients but may also find value in offering additional detail in a response to this question.</p> <p>For further information, refer to the <a href="#">GRI Disclosure 2-2</a>.</p>





## SUCCESS STORIES AND FUTURE ISSUE AREA PRIORITIZATION

Beginning in 2025, the CoP questionnaire will include two new overarching questions, allowing UN Global Compact participants to showcase initiatives they have worked on during the reporting period and outline their priorities for the next two years.

Question	Rationale and Calculation Guidance
(Optional) S1: Successful initiative(s)	<p>A key ingredient of the global sustainability movement is the exchange of innovative and creative solutions designed to make a positive impact or help solve problems in a particular issue area.</p> <p>By answering this question, participants can provide information related to a particular initiative, project or policy that it is proud of, whether related to human rights, the environment, or any of the five key issue areas.</p> <p>Please note that by responding, you consent to be contacted by the UN Global Compact regarding your initiative(s) for potential inclusion as examples in UN Global Compact resources. This includes the UN Global Compact Academy's Case Portal, a platform that showcases noteworthy sustainability initiatives from across the UN Global Compact's entire participant base.</p> <p>It is hoped that by sharing your organization's successful sustainability stories, others within the UN Global Compact and beyond can be inspired to make a positive impact and help the collective push towards the Ten Principles and SDGs.</p>
S2: Future issue area prioritization	<p>Corporate sustainability starts with a company's value system and a principles-based approach to doing business. This means operating in ways that, at a minimum, meet fundamental responsibilities in the areas of human rights, labour, environment and anti-corruption, the key issue areas that make up the Ten Principles of the UN Global Compact.</p> <p>Tying these principles together is an integral consideration of governance. By promoting good governance, and a system that fosters accountability, integrity, inclusivity and transparency, your organization is best placed to make a positive impact in all other issue areas.</p> <p>For this question, you are invited to select all issue areas in which you will prioritize your corporate sustainability efforts in the next two years, giving additional information where necessary.</p> <p>If your organization does not plan to prioritize any of the key issue areas in the next two years, please select "None" and provide additional information in the text box.</p>



## GOVERNANCE

Governance refers to the systems and processes that enable effective strategy and operations within an organization. Good governance includes legal compliance and fosters accountability, integrity, inclusivity and transparency, all essential components of a structured organizational approach to sustainability. Given its importance and cross-cutting nature, the questions in this section relate to the other three sections: Human Rights & Labour, Environment and Anti-Corruption.

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
<p>G1: Board/ senior management engagement</p>	<p>Stakeholders, including investors, governments, civil society, and other users of sustainability disclosures, are interested in understanding the role an organization’s board plays in overseeing sustainability-related issues, as well as management’s role in assessing and managing those issues. Such information supports the evaluation of whether sustainability-related issues receive appropriate board and management attention.            (Source: <a href="#">International Sustainability Standards Board (ISSB)</a>, <a href="#">IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information</a>)</p> <p>To further accountability, it is important for the board/highest governance body to approve of/sign off on sustainability targets and to observe/direct/supervise ESG reporting practices.</p> <p>An annual statement may take many different forms, such as a report, webpage, or annual communication. It is often included in a company’s yearly integrated report or another sustainability-focused separate publication that is publicly available, signed off on by company executives, and relays goals and progress updates regarding a company’s corporate sustainability journey. An organization may also provide a brief annual statement that is backed by accessible, up-to-date policies on topics such as corruption, the environment, human rights, etc.</p> <p>The obligatory CEO statement portion of the Communication on Progress does not count toward this requirement.</p>	<p>GRI Disclosures 2-12, 2-14, 2-22 (2021)</p> <p>ISSB, IFRS S1</p>	<p>Principle 1 Principle 7</p>	<p>5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7, 16.8</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
G2: Code of conduct	<p>A code of conduct is a commitment to high standards of ethical conduct and may be one or more documents that illuminate(s) company values and inspire(s) and guide(s) the ethical behaviour of managers and employees. It establishes the principles that regulate individual behaviours and sets standards above the minimum level of “compliance with the law,” e.g., prevention and disclosure of possible conflicts of interest, outside activities, and reporting incidents. Demonstrating a “good faith effort” to prevent illegal acts may reduce the financial risks associated with government fines for ethical misconduct. (Source: <a href="#">NASDAQ, ESG Reporting Guide 2.0</a>)</p> <p>Each sustainability topic listed in question G2 should be addressed explicitly within a company’s code(s) of conduct. Participants should select “No, but we plan to within the next two years” if a topic has been noted as a problem area that it considers important to preferentially address in the near future.</p> <p>If the participant has a code of conduct that addresses more than employees and suppliers, “Yes, focused on our own operations and the value chain” should be selected. It should be noted that this option is not necessarily all-encompassing, and organizations do not need to actively address every business relationship in their value chain to make this selection.</p> <p>While a supplier code of conduct can be considered an applicable example when answering this question, an internal code of conduct that synthesizes efforts toward the Ten Principles throughout the organization and its value chain is preferred. Documents that are not publicly accessible are also acceptable.</p>	GRI Disclosure 2-23 (2021)	Principle 1 Principle 7 Principle 10	5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7, 16.8



Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
G3: Individual or group responsible	<p>By appointing an individual or group to be responsible for each topic, a business enterprise creates an accountability mechanism to enact environmental and social policies, enforce initiatives, evaluate and manage risk and address negative impacts.</p> <p>Examples of an appointed individual include but are not limited to: Chief Executive Officer, Human Rights Compliance Officer, Chief Integrity Officer, Chief Sustainability Officer, Labour Relations Executive Counsel, and Anti-Bribery and Corruption Associate.</p> <p>A group is considered a group of individuals who have been tasked with carrying out a certain responsibility. This could include a designated taskforce or a committee.</p>	GRI Disclosure 2-13 (2021)	Principle 1 Principle 7 Principle 10	5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7, 16.8
G3.1: Formal governance structure	<p>The creation of formal governance structures is an essential mechanism through which organizations can address social and environmental issues by providing well-established communication channels and processes for engagement. However, it should be noted that the means through which a business enterprise can meet its sustainability-related responsibilities will be proportional to, among other factors, its size.</p> <p>“Small and medium-sized enterprises may have less capacity as well as more informal processes and management structures than larger companies, their respective policies and processes will take on different forms.” (Source: <a href="#">UN Guiding Principles on Business and Human Rights</a>)</p> <p>Examples of formal structures include management sustainability committees, board stakeholder committees, and board sustainability committees. Companies may have one or more structures. (Source: Adapted from <a href="#">International Finance Corporation (IFC)</a>)</p> <p>For some companies, like SMEs or those in the early stages of maturity, it may be appropriate for the board or the highest executive to have direct responsibility for ensuring that sustainability considerations are integrated into the strategy and execution of business plans. Participants that do not yet have the capacity to implement formal structures should select “No formal structure” and provide additional information in the space provided.</p>	GRI Disclosures 2-9, 2-13 (2021)	Principle 1 Principle 7 Principle 10	5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7, 16.8

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
G4: Risk identification, assessment, and mitigation process	<p>“As the visibility of business impacts on the planet grows and expectations of corporate responsibility extend along the value chain, the business risk associated with failing to demonstrate a good understanding of and response to [social and] environmental impacts is amplified.” (Source: <a href="#">WEF Common Metrics</a>)</p> <p>In the Communication on Progress, “risk assessment” focuses on how sustainability issues affect an organization and encompasses risks to the business including financial risks, operational risks, transition risks, environmental risks, strategic risks, etc. This is distinct from a due diligence process, which addresses potential and actual negative impacts on people and the environment.</p> <p>This question seeks to understand what processes are in place to identify social, environmental, and corruption risks to a business, with the end objective of guiding companies toward better performance. If a participant has a process, or processes, to assess risk beyond its own operations and suppliers, “Yes, focused on our own operations and the value chain” should be selected. It should be noted that this option is not necessarily all-encompassing, and organizations do not need to be actively addressing every business relationship in their value chain to make this selection.</p> <p>Participants are encouraged to briefly specify which business relationships in the value chain are addressed in the space provided.</p>	<p><a href="#">GRI Disclosure 205-1 (2016)</a>;</p> <p><a href="#">WEF Common Metrics</a></p>	<p>Principle 1 Principle 7 Principle 10</p>	<p>5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7, 16.8, 16.10</p>
G4.1: Risk identification, assessment, and mitigation process - details	<p>This question is intended to provide further transparency about the monitoring of those business relationships that may pose particularly significant risk to an organization’s progress toward the Ten Principles.</p> <p>Certain relationships, such as suppliers operating in areas (geographies, industries, etc.) perceived as, or known for, facing severe human rights risks or environmental stress, may require special attention to proactively minimize adverse impacts. While potentially difficult to address, these areas present opportunities for improving operations along the value chain.</p>		<p>Principle 1 Principle 7 Principle 10</p>	<p>5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7, 16.8, 16.10</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
G5: Due diligence process	<p>The purpose of due diligence is first and foremost to avoid causing or contributing to adverse impacts on people, the environment, and society, and to seek to prevent adverse impacts directly linked to operations, products or services through business relationships. When involvement in adverse impacts cannot be avoided, due diligence should enable enterprises to mitigate them, prevent their recurrence and, where relevant, remediate them. (Source: <a href="#">OECD Due Diligence Guidance for Responsible Business Conduct</a>)</p> <p>An effective due diligence process:</p> <ul style="list-style-type: none"> <li>■ Should cover adverse impacts that the business enterprise may cause or contribute to through its own activities or which may be directly linked to its operations, products, or services by its business relationships;</li> <li>■ Will vary in complexity with the size of the business enterprise, the potential risk of adverse impact, and the nature and context of business operations;</li> <li>■ Should be ongoing, recognizing that adverse impacts can change over time as the business enterprise's operations and operating context evolve (Source: <a href="#">UN Guiding Principles on Business and Human Rights</a>)</li> </ul> <p>It is important to note that risk assessment and due diligence are mutually exclusive, and one can occur without the other. As such, participants that answer "Yes" to question G4 may not necessarily answer "Yes" to question G5. For example, where a participant has evaluated a specific process, project, or business relationship as low risk, it is unlikely that they would proceed with due diligence. This is particularly common when the organization is already familiar with the process or has a long-standing relationship with the business partner.</p> <p>Furthermore, due diligence can be costly, requiring time and personnel to carry out. As such, some organizations, including SMEs, may not have the capacity or budget to implement this process when evaluating business opportunities or relationships.</p>	GRI Disclosures 2-12, 2-23-a-ii, 3-1, 3-3-d (2021)	Principle 1 Principle 7 Principle 10	5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7, 16.8, 16.10
G5.1: Due diligence process - details	<p>This question is intended to provide further transparency about monitoring those business relationships that may pose particularly significant risks to a participant's progress toward the Ten Principles. Certain relationships, such as suppliers operating in areas (geographies, industries, etc.) perceived as, or known for, facing severe human rights risks or environmental stress, may require special attention to proactively minimize adverse impacts. While potentially difficult to address, these areas present opportunities for improving operations along the value chain.</p> <p>A key example where sustainability-based due diligence is essential is in cases where a company's supply and/or value chain extends over several geographies and jurisdictions presenting the possibility of exposure to varying levels of risk. Extensive due diligence and the introduction of a supplier code of conduct can help companies address this issue.</p> <p>Please note that while risk assessment focuses specifically on identifying and evaluating risks, due diligence involves a more comprehensive investigation into all relevant aspects of a company or investment, including risks but also opportunities, compliance issues, financial performance, governance structures, etc. As with G4 and G5, a positive response to G4.1 does not necessitate the same response for G5.1.</p>	GRI Disclosures 2-23-e, 3-1 (2021)	Principle 1 Principle 7 Principle 10	5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7, 16.8, 16.10



Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
G6: Raising concerns about company conduct	<p>“Effective whistleblowing mechanisms are a key feature of good governance and anti-corruption systems, as well as being reflective of a healthy corporate culture. They can help support companies to mitigate the risks associated with unethical or illegal conduct, which if left unchallenged can lead to significant corporate failures and loss of value... Addressing these issues results in better performance and consequently, better returns for institutional investors and their beneficiaries; while safeguarding public goods such as trust in institutions and helping to achieve the Sustainable Development Goals.” (Source: <a href="#">UN Principles for Responsible Investment (PRI)</a>)</p> <p>An appropriate whistleblowing channel must be confidential to ensure employees and stakeholders within a company’s value chain are secure when reporting concerns and can do so without fear of repercussion. Ensuring a culture that encourages employees to raise concerns in the face of improper conduct is a key aspect of the <a href="#">UN Guiding Principles for Business and Human Rights</a>.</p> <p>Examples of formal whistleblowing channels or processes include but are not limited to: hotlines, advicelines, whistleblowing procedures for protection and internal reporting mechanisms). (Source: <a href="#">Reporting Guidance on the 10th Principle Against Anti-Corruption – D9</a>)</p>	GRI Disclosure 2-26 (2021)	Principle 1 Principle 3 Principle 7 Principle 10	5.2, 5.5, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.8, 16.10
G6.1: Raising concerns about company conduct - details	<p>This disclosure identifies the mechanisms (e.g., whistleblowing procedures) in place to receive input on ethics topics and reports of potential issues, and the ways in which these mechanisms are managed or protected to encourage robust advice and reporting. Protected ethics advice and reporting mechanisms demonstrate an authentic intent by the board and management to explain and promote ethical and legal conduct and prevent unethical or illegal conduct. This disclosure was chosen for its universal applicability and allows for comparison and evaluation of board commitment to the oversight of ethical behaviour.</p> <p>Without a mechanism for employees and other key stakeholders to ask questions about or to report potential or actual unethical or unlawful behaviour, organizations may miss opportunities to identify and mitigate underlying issues. Organizations that encourage their stakeholders to provide feedback can respond more quickly to misconduct, build trust with their stakeholders and prevent harm to long-term value. (Source: <a href="#">WEF Common Metrics</a>)</p> <p>“All employees” refers to all workers within an organization’s own operations. The local languages are those official languages in the jurisdictions in which the participant’s employees operate.</p> <p>If “Other” is selected, please provide additional information in the space provided.</p>	GRI Disclosure 2-26 (2021);  WEF Common Metrics	Principle 1 Principle 3 Principle 7 Principle 10	5.2, 5.5, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.8, 16.10

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
G7: Tracking action effectiveness	<p>“Business enterprises should make particular efforts to track the effectiveness of their responses to impacts on individuals from groups or populations that may be at heightened risk of vulnerability or marginalization. Tracking should be integrated into relevant internal reporting processes. Business enterprises might employ tools they already use in relation to other issues. This could include performance contracts and reviews as well as surveys and audits, using gender-disaggregated data where relevant. Operational-level grievance mechanisms can also provide important feedback on the effectiveness of the business enterprise’s due diligence process.” (Source <a href="#">UN Guiding Principles on Business and Human Rights</a>)</p> <p>It is important to track the effectiveness of an organization's actions in order to improve business practices and decision-making and to avoid or mitigate adverse impacts. This can be done through the carrying out of reviews, surveys, audits or data collection where relevant.</p> <p>Ideally, tracking effectiveness allows companies to refine their internal and external operations. Internally, this can involve improving sustainability management processes, such as internal supervision, control mechanisms, and data collection. Externally, tracking effectiveness can guide companies in influencing their business relationships. For example, if adverse impacts are identified, a company could require relevant suppliers to adopt human rights policies, while also supporting them with training or capacity-building efforts.</p>	GRI Disclosure 3-3-e (2021)	Principle 1 Principle 7 Principle 10	5.2, 5.5, 8.1, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.8, 16.10

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
<p>G8: Executive pay linked to sustainability performance</p>	<p>Linking sustainability performance to executive pay can: a) align companies with societal expectations that do not directly link to share price, b) [extend] shareholder preferences beyond financial value creation, and c) [redirect a company's focus] onto their purpose — how they benefit society beyond just shareholder value. Action on sustainability can be strongly aligned with this purpose, and aligning executive pay with this may be a logical next step and reinforce long-term value creation. (Sources: <a href="#">Harvard Law School - Executive Pay and ESG Performance</a>; <a href="#">WEF Common Metrics</a>)</p> <p>Executive pay refers to salary, bonuses, and any other compensation of senior management. It is not necessary to have a public statement available regarding this topic beyond the answer to this question.</p> <p>For some organizations, the salary of the highest governance body/senior-level executives/CEO is based on an overall outcome of its performance, which may include sustainability considerations. If the salary of the CEO relates to performance regarding sustainability, explicitly the areas of Human Rights, Labour Rights, Environment, and/or Anti-Corruption, please select "Yes" for the relevant topic and provide additional detail in the optional text box, if you wish to do so.</p> <p>If your sustainability focus area does not contain any of the aforementioned topics, please mark the appropriate "No" or "No, but we plan to within the next two years."</p> <p>Please note that this question refers to the pay of senior management, the exact positions of which are up to the discretion of the reporting company. Please use the space provided for additional information to note which executives, board members, or other senior positions are included in your response.</p>	<p>GRI Disclosure 2-19 (2021);</p> <p>WEF Common Metrics;</p> <p>CDP Governance 4.5 (2024)</p>	<p>Principle 1 Principle 7 Principle 10</p>	<p>8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7, 16.8</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
<p>G9: Board/ highest governance body composition</p>	<p>When answering this question, the relevant information can typically be found in your organization's human resources and associated information systems (employee records and payroll information available at the national or site level), which are normally managed by the human resources function. (Source: <a href="#">ISAR C.1.1</a>)</p> <p>Some dimensions of this question do not apply to all participants. Participants, including SMEs, that do not have boards, should mark the "Not applicable" option and provide further details in the space provided.</p> <p>For definitions of "other", "minority or vulnerable groups", "executive" board members and "independent" directors, please refer to the Guidebook Glossary.</p>	<p><a href="#">GRI Disclosures 29 (2021), 405-1 (2016)</a>;</p> <p><a href="#">UNCTAD, ISAR C.1.1 (2022)</a>;</p> <p><a href="#">UNCTAD, ISAR D.1.2, ISAR D.1.3 (2019)</a></p>	<p>Principle 1 Principle 6</p>	<p>5.5, 8.7, 8.8, 16.7</p>
<p>G10: Women in managerial positions</p>	<p>To provide the percentage of women in managerial positions, first, ascertain the number of women in managerial positions, then divide that amount by the total number of managerial positions in a given reporting period. As with question G9, this information can typically be found in human resources information systems such as employee records or payroll information.</p> <p>When reporting, organizations can choose to calculate the number of managerial positions either expressed as headcount or full-time equivalent (FTE). FTE is preferred especially in cases where your organization employs a substantial amount of part-time staff.</p> <p>For participants that have reported previously, please ensure that the chosen calculation method is consistent with the approach taken in previous annual submissions. (Source: <a href="#">ISAR C.1.1</a>)</p> <p>By definition, a manager plans, directs, coordinates and evaluates the overall activities of entities, governments and other organizations, or of organizational units within them, and formulates and reviews their policies, laws, rules and regulations. (Source: <a href="#">ILO, ISCO-08</a>)</p> <p>For additional clarification regarding the definition of 'manager', please refer to the Guidebook Glossary.</p> <p>A participant can select "Unknown" if it does not track women in managerial positions.</p>	<p><a href="#">UNCTAD, ISAR C.1.1 (2022)</a></p>	<p>Principle 6</p>	<p>4.3, 4.5, 5.1, 5.5, 8.5, 16.7</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
G11: Gender composition in leadership positions	<p>Organizations that take an active role in promoting gender, ethnic and cultural diversity, eliminating gender bias and supporting equal opportunity, particularly within executive teams, continue to perform better financially than those that do not. Organizations that promote diversity are better able to innovate, attract top talent, improve their customer orientation, enhance employee satisfaction and secure license to operate.</p> <p>Furthermore, organizations that focus on improving the representation of a diverse workforce and effectively utilize inclusion and diversity as an enabler to develop their talent can reap tangible and intangible benefits. (Sources: <a href="#">WEF Common Metrics</a>, <a href="#">GRI 405-2</a>)</p> <p>The list of C-suite positions provided is similar to those found in other sustainability reporting standards, including the CDP (see <a href="#">CDP 4.1.2</a> and <a href="#">4.3.1</a>). However, it does not represent every possible position available at the executive level. Whether your organization has these positions available may depend on several factors including size and industry. Participants with additional executive leadership positions not listed (such as Chief Compliance Officer) should provide this information by selecting "Other".</p> <p>For participants that do not possess the C-suite positions listed here, please select "Not applicable".</p>	<p><a href="#">GRI Disclosure 405-2 (2016)</a>; <a href="#">WEF Common Metrics</a>; <a href="#">CDP Governance 4.1.2, 4.3.1 (2024)</a></p>	<p>Principle 6</p>	<p>4.3, 4.5, 5.1, 5.5, 8.5, 16.7</p>
G12: Sustainability Reporting	<p>"The current business model does not properly account for the effects of private activity on environmental and social impacts (or externalities). [...] The transformation of the private sector cannot be achieved without more transparency on the impact of companies on [sustainable development and] the SDGs." (Source: <a href="#">UN/DESA- Policy Brief #99</a>)</p> <p>Reporting in accordance with sustainability reporting standards helps strengthen the quality and comparability of disclosed data, increasing transparency and driving corporate sustainability action.</p> <p>If "Other voluntary frameworks" is selected, please provide additional information in the mandatory text box.</p>		<p>Principle 1 Principle 7 Principle 10</p>	<p>8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6</p>



Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
<p>G13: Third-party assurance</p>	<p>Third-party assurance, in whole or in part, is used to better gauge the accuracy of the quality of data provided. This is particularly relevant for more complex quantitative metrics (e.g., GHG emissions) where a third-party certificate may signify high data quality and integrity.</p> <p>External assurance should be conducted by competent assurance providers with appropriate experience and qualifications. A third-party assurance “provider conducting external assurance needs to demonstrate independence from the organization to reach and publish objective and impartial conclusions about the organization’s sustainability reporting” and may consist of auditing firms, local consultancies, or other licensed assurance providers that may follow standards such as <a href="#">AA1000 Assurance Standard</a>, <a href="#">ISAE 3000</a>, or those listed in question G12. (Sources: <a href="#">GRI Disclosure 2-5</a>, <a href="#">GRI Foundation 5.2</a>)</p> <p>There are different levels of assurance: absolute assurance, reasonable assurance, limited assurance, and no assurance. For limited assurance, the key work performed by auditors includes less detailed procedures, primarily inquiries and analyses (e.g., a review of financial statements). Reasonable assurance is a high level of assurance. It is obtained when the auditor has obtained sufficient appropriate evidence to reduce uncertainty to an acceptably low level. While neither type of assurance is absolute, reasonable assurance is more thorough and should result in a greater assurance engagement risk than limited assurance. (Source: <a href="#">UNTERM</a>)</p> <p>This question is intended to provide additional insight and transparency as to how the overall data set is assured, if at all. It may not be feasible for an organization to assure all of the information to the fullest degree.</p> <p>If “Yes” is selected, please provide additional information on how the information disclosed in this questionnaire is assured by a third-party in the mandatory text box.</p>	<p><a href="#">GRI Disclosure 2-5 (2021)</a>; <a href="#">CDP Environmental Performance - Climate Change 7.9 (2024)</a></p>	<p>Principle 10</p>	<p>8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6</p>



## HUMAN RIGHTS AND LABOUR

Human rights and labour rights are universal entitlements recognized to uphold the dignity, equality and freedom of every person. As enshrined in the Universal Declaration of Human Rights (1948), these rights serve as the “foundation of freedom, justice, and peace in the world.” The Ten Principles of the UN Global Compact draw directly from this Declaration and the 1998 ILO Declaration on Fundamental Principles and Rights at Work, which outline essential protections within business operations and supply chains.

The first two Principles of the UN Global Compact focus on human rights:

- Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and
- Principle 2: make sure that they are not complicit in human rights abuses.

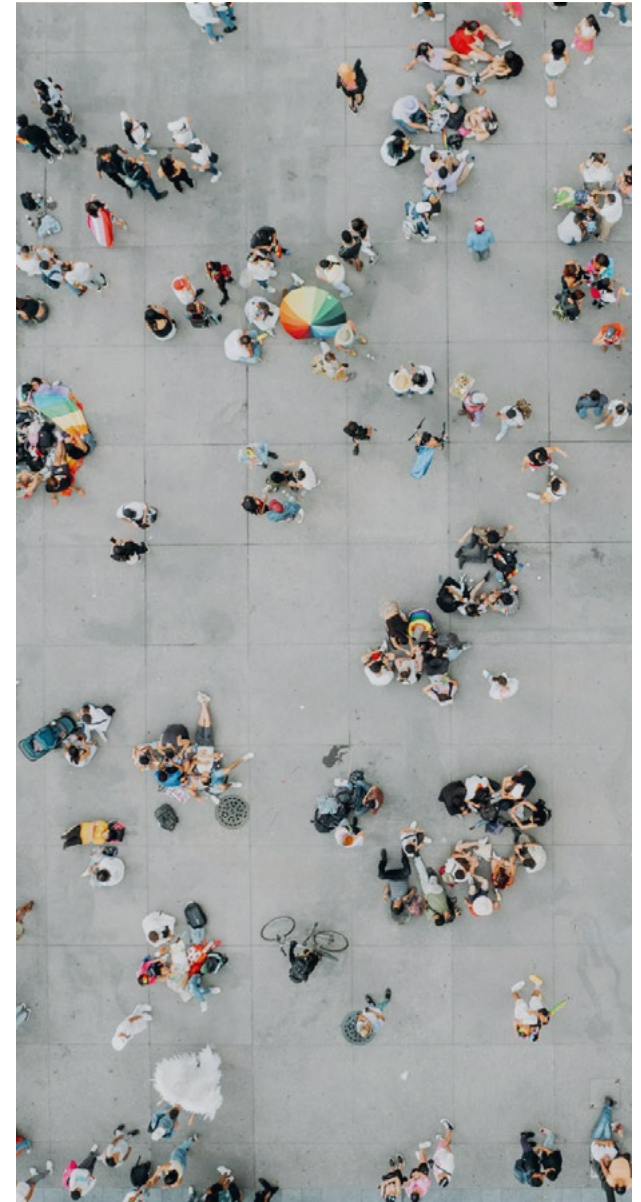
In applying these principles, businesses acknowledge their responsibility to minimize negative human rights impacts and to foster an inclusive environment, monitor rights across value chains, protect vulnerable populations, and promote positive social change.

Similarly, the next four Principles address labour rights:

- Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
- Principle 4: the elimination of all forms of forced and compulsory labour;
- Principle 5: the effective abolition of child labour; and
- Principle 6: the elimination of discrimination in respect of employment and occupation.

Respecting workers' rights and following labour standards lay the groundwork for decent work, defined by the ILO as “productive work for women and men in conditions of freedom, equity, security, and human dignity.” Companies are increasingly expected to conduct human rights due diligence within their operations and supply chains, making labour rights an integral part of any due diligence framework. Enterprises contribute to sustainable development and the achievement of the SDGs by prioritizing decent work, inclusive workplace practices, and higher living standards for all workers, particularly through responsible practices in their value chains.

The Human Rights & Labour section in the questionnaire includes questions that explore key topics: human rights and labour rights material topics, policies and processes established to mitigate negative impacts, and the steps taken to advance rights at both organizational and societal levels. The section further includes outcome-based questions on gender diversity, equal pay, and worker health and safety.



Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
HR/L1: Material Topics	<p>In this section, your organization should identify the human rights and labour rights topics that have the most significant impact on the economy, environment and people, including potential impacts on human rights. These topics will represent your organization’s material topics. Impacts can have negative or positive consequences for your organization itself, with these impacts being operational, reputational and, in many cases, financial.</p> <p>The process of identifying material topics may differ from company to company but will usually be informed by the organization’s ongoing identification and assessment processes. These processes may include engagement with relevant stakeholders and experts and will be conducted independently of the sustainability reporting process. (Sources: <a href="#">GRI 1: Foundations 2021</a>, <a href="#">GRI 3: Material Topics 2021</a>; <a href="#">EFRAG IG 1: Materiality Assessment</a>)</p> <p>Participants are encouraged to select as many human rights topics as they find material, including ‘Other,’ in the case that a relevant human rights topic is not included as an answer option. The human rights and labour rights topics selected as material in this question will prompt several subsequent questions to further clarify activities related to the topics selected.</p> <p>For guidance on how to determine material topics, please see <a href="#">GRI Disclosure 3-2</a>, the <a href="#">EFRAG Implementation Guidance - Materiality Assessment</a> and <a href="#">Principle 18 of the UN Guiding Principles</a>, which states:</p> <p>“In order to gauge human rights risks, business enterprises should identify and assess any actual or potential adverse human rights impacts with which they may be involved either through their own activities or as a result of their business relationships. This process should:</p> <ol style="list-style-type: none"> <li>Draw on internal and/or independent external human rights expertise;</li> <li>involve meaningful consultation with potentially affected groups and other relevant stakeholders, as appropriate to the size of the business enterprise and the nature and context of the operation.”</li> </ol> <p>For further clarification of the topics listed, please refer to the <a href="#">Guidebook Glossary</a>.</p> <p>For additional information on identifying human rights risks, please refer to <a href="#">Principle One: Human Rights of the Ten Principles of the UN Global Compact</a> for guidance on supporting and respecting the protection of internationally proclaimed human rights.</p>	<p><a href="#">GRI Disclosure 3-2 (2021)</a>;</p> <p><a href="#">EFRAG: ESRS 2 General disclosures</a></p>	<p>Principle 1 Principle 2</p>	<p>1.1, 1.2, 1.3, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.5, 2.a, 2.c, 3.8, 4.1, 4.4, 4.5, 4.7, 5.1, 5.2, 5.3, 5.4, 5.5, 5.6, 6.1, 6.2, 8.3, 8.5, 8.6, 8.7, 8.8, 9.1, 10.1, 10.2, 10.3, 10.7, 11.1, 16.1, 16.2, 16.9, 16.10</p>
HR/L1.1: Material Topics	<p>Salient human rights topics, as defined in the context of the UN Guiding Principles and Human Rights, will typically be considered “significant impacts” in a materiality assessment. An organization’s salient human rights topics are those human rights that stand out because they are at risk of the most severe negative impact through the company’s activities or business relationships.</p> <p>In answering this question, please select up to six of the listed topics that your organization considers most material or has the most significant impact on your organization’s operations and/ or its value chain. (Source: <a href="#">UNGPs Reporting Framework</a>)</p>	<p><a href="#">GRI Disclosure 3-2 (2021)</a></p>	<p>Principle 1 Principle 2</p>	

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
HR/L2: Policy commitment	<p>“A policy commitment refers to any one or more publicly available statements of the company’s responsibilities, commitments or expectations with regard to respect for human rights across its activities and business relationships.</p> <p>(...) The commitment may take the form of a single, stand-alone public policy regarding respect for human rights, or be included in a broader document, such as a code of ethics or business principles. (...)</p> <p>The objective of a policy commitment is to explain how the reporting company understands its responsibility to respect human rights, and how it articulates its resulting expectations of its workforce, business partners, and businesses or other entities directly linked to its operations, products, or services.” (Source: <a href="#">UNGP Reporting Framework</a>)</p> <p>A collective labour agreement can constitute a policy commitment if it covers all relevant rules regarding working conditions. Some policy commitments, such as a collective labour agreement, may be related to several material topics. In this case, participants may use the space provided for additional information to note overlaps such as these if they feel so inclined.</p> <p>The participant should report “No, and we have no plans to develop a policy” if the topic is material to the organization but a policy has not yet been created.</p> <p>Participants should select “No, but we plan to within the next two years” if there are plans to implement a policy related to the identified material topic in the near future.</p> <p>If a participant selects “Yes, included within a broader policy or as a standalone policy,” the organization will be asked to answer questions HR/L2.1 and HR/L2.2 to provide further details about the policy.</p> <p>If the participant has a policy commitment, a link or other supporting documentation can be included.</p> <p>Participants can also select the option “Not applicable” if the topic is not material to the business. If “Not applicable” is selected, the participant will be asked to provide further information.</p> <p>For parent companies with several subsidiaries, certain policies may not be shared throughout the corporate structure. This may be due to complexities around the jurisdiction, size, or industry of the subsidiary. In these cases, the parent company should provide information that best reflects its own corporate practices and provide additional information for any subsidiaries that do not share these same practices.</p>	GRI Disclosures 2-23-a-iv, 2-23-b, 3-3-c (2021)	Principle 1 Principle 2	1.1, 1.2, 1.3, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.5, 2.a, 2.c, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 4.1, 4.2, 4.3, 4.4, 4.5, 4.7, 5.1, 5.2, 5.3, 5.4, 5.5, 5.6, 6.1, 6.2, 8.3, 8.5, 8.6, 8.7, 8.8, 9.1, 9.2, 10.1, 10.2, 10.3, 10.4, 10.7, 11.1, 16.1, 16.2, 16.6, 16.7, 16.9, 16.10

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
HR/L2.1: Policy detail	<p>“As the basis for embedding their responsibility to respect human rights, business enterprises should express their commitment to meet this responsibility through a statement of policy that: (a) Is approved at the most senior level of the business enterprise; (b) Is informed by relevant internal and/or external expertise; (c) Stipulates the enterprise's human rights expectations of personnel, business partners and other parties directly linked to its operations, products or services; (d) Is publicly available and communicated internally and externally to all personnel, business partners and other relevant parties; (e) Is reflected in operational policies and procedures necessary to embed it throughout the business enterprise.”            (Source: <a href="#">UN Guiding Principles on Business and Human Rights</a>)</p> <p>Some international human rights standards include the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises, and the ILO MNE Declaration.</p> <p>This question aims to present further details on the nature of the organization's human rights and labour rights policies in a structured and transparent manner.</p> <p>If a policy commitment only extends to a specific stakeholder in your value chain, such as tier two or tier three suppliers (for example, the manufacturing and raw material suppliers for your organization's direct suppliers), and not your organization itself, select “Applied to the company's own operations and value chain” and use the space provided to note which part of the value chain is covered.</p>	GRI Disclosures 2-23-c, 2-23-d, 2-23-e (2021)	Principle 1 Principle 2	1.1, 1.2, 1.3, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.5, 2.a, 2.c, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 4.1, 4.4, 4.5, 4.7, 5.1, 5.2, 5.3, 5.4, 5.5, 5.6, 6.1, 6.2, 8.3, 8.5, 8.6, 8.7, 8.8, 9.1, 9.2, 10.1, 10.2, 10.3, 10.4, 10.7, 11.1, 16.1, 16.2, 16.6, 16.7, 16.9, 16.10



Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
<p>HR/L2.2: Freedom of association and collective bargaining</p>	<p>This question is designed to provide insights into how your organization promotes freedom of association and collective bargaining with its employees. Collective bargaining is an essential process through which employers and their workers can reach collective agreement on working conditions and terms of employment and help regulate the employer/employee relationship. It is a fundamental right protected by the International Labour Organization (ILO) Rights to Organise and Collective Bargaining Convention.</p> <p>The Convention covers protection against anti-union discrimination and interference. Protection from employers' interference includes all stages of the employment relationship, from hiring to termination. Potential acts of interference could include tactics to prevent employees from joining trade unions or being active there, and/or disrupting the trade union's activities. Trade union representatives should be provided with the necessary information, including such information that allows them to obtain a true and fair view of the performance of the enterprise. To ensure negotiations are meaningful, they should be conducted with representatives of the enterprise who have the authority to take decisions on the matters under negotiation.</p> <p>'Bona fide', or bargaining in "good faith," means that parties are free to engage in bargaining and there should be no interference from the authorities in their decisions to do so. The principle of good faith implies that the parties make every effort to reach an agreement, conduct genuine and constructive negotiations, avoid unjustified delays in negotiations, respect agreements concluded and applied in good faith, and give sufficient time to discuss and settle collective disputes. In the case of multinational enterprises, such organizations should not threaten to transfer the whole or part of an operating unit from the country concerned in order to unfairly influence negotiations.</p> <p>"Grievance procedures should be so formulated and applied that there is a real possibility of achieving at each step provided for by the procedure a settlement of the case freely accepted by the worker and the employer. They should also be as uncomplicated and as rapid as possible, and appropriate time limits may be prescribed if necessary for this purpose; formality in the application of these procedures should be kept to a minimum. Workers participating in grievance procedures should be allowed for direct participation and to be assisted or represented by a representative. Workers and their representatives should be protected from suffering any prejudice whatsoever as a result of submitting a grievance." (Source: <a href="#">ILO Recommendation No. 130</a>)</p>	<p>GRI Disclosure 2-30 (2021)</p>	<p>Principle 3 Principle 4 Principle 6</p>	<p>3.3, 3.4, 3.7, 5.1, 8.3, 16.10</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
HR/L2.3: Collective bargaining agreements	<p>Collective bargaining can take place at the enterprise level, at the sectoral or industry level, and at the national or central level.</p> <p>Subjects for collective bargaining include working conditions, e.g., wages, allowances, benefits, working time, overtime, rest periods, annual leave, maternity leave, paternity leave, family responsibility leave, sick leave, occupational safety and health and health coverage.</p> <p>Conditions related to working hours include working time, overtime and rest periods. (Source: <a href="#">International Labour Organization (ILO)</a>)</p> <p>For participants that operate or possess value chains that span several jurisdictions, please refer to applicable legislation. This may be legislation that exists in your place of incorporation or headquarters, as well as legislation that exists in the location where workers are employed.</p>		Principle 3 Principle 4 Principle 6	3.1, 3.7, 8.5, 8.6, 16.10
HR/L3: Stakeholder engagement	<p>“Ensuring the meaningful participation of those who are affected should be the prerequisite of a process seeking to address human rights impacts...If carefully done, participation can be a way to empower rights-holders... the engagement of duty-bearers and other relevant parties in a human rights impact assessment is essential for ensuring a comprehensive assessment and fostering accountability.” (Source: Adapted from <a href="#">Cross Cutting: Stakeholder Engagement, The Danish Institute for Human Rights</a>)</p> <p>Organizations should strive to understand the specific impacts on specific people, given a specific context of operations. Typically, this includes assessing the human rights and labour rights context prior to a proposed business activity, where possible; identifying who may be affected; cataloging the relevant standards and issues; and projecting how the proposed activity and associated business relationships could have adverse labour rights impacts on those identified. In this process, business enterprises should pay special attention to any particular impacts on individuals from groups or populations that may be at heightened risk of vulnerability or marginalization and bear in mind the different risks that may be faced by women and men.</p> <p>Engagement with stakeholder groups may take place directly with members of the concerned group - employees, contract workers, supply chain workers, affected communities, and consumers - or through their legitimate representatives, such as trade unions, community leaders, or others.</p> <p>For a clear definition of “Affected stakeholders,” please refer to the Guidebook Glossary.</p> <p>Participants can also select the option “No engagement on this topic” if the topic is not material to the business and explain the selection in the space provided.</p>	GRI Disclosures 3-1-b, 3-3-f (2021)	Principle 1 Principle 2	1.1, 1.2, 1.3, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.5, 2.a, 2.c, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 4.1, 4.2, 4.3, 4.4, 4.5, 4.7, 5.1, 5.2, 5.3, 5.4, 5.5, 5.6, 6.1, 6.2, 8.3, 8.5, 8.6, 8.7, 8.8, 9.1, 9.2, 10.1, 10.2, 10.3, 10.4, 10.7, 11.1, 16.1, 16.2, 16.3, 16.6, 16.7, 16.9, 16.10

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
HR/L4: Prevention/mitigation	<p>Once your organization has established a policy and conducted appropriate risk and impact assessments, it should have a clear picture of its actual and potential impacts.</p> <p>Potential impacts can be prevented or mitigated through the horizontal integration of findings across the business enterprise. These findings can be the result of the initial risk assessment, or by way of an audit process and/or corrective action plan. An audit process can be defined as an on-site verification activity, such as an inspection or examination, of a process or quality system, to ensure compliance with requirements, typically done by an independent party.</p> <p>Where your organization causes or may cause an adverse human rights impact, it should use its leverage to mitigate any remaining impact to the greatest extent possible.</p> <p>Leverage can be increased by offering capacity-building or other incentives to the related entity or through collaboration with other stakeholders. (Source: <a href="#">UN Guiding Principles on Business and Human Rights</a>)</p> <p>Here, “Built capacity among relevant relationships” refers to working with stakeholders to prevent or mitigate impacts and might include new or increased communication channels for connecting on the organization’s mission or policies, enhancing training on appropriate practices or procedures, or developing reporting mechanisms to improve transparency along the value chain.</p> <p>“Collective action with peers or other stakeholders to address the issue” might include collaboration on industry-wide initiatives or other multi-stakeholder initiatives to work on products and services to help mitigate the risks and impacts to labour rights.</p> <p>“Collaborated with governmental or regulatory bodies” might include direct policy influences such as: providing testimony, endorsements, or participating in committees, public-private partnerships, and/or national or international forums on trade, technologies, etc.</p> <p>In this question, the participant can select curated responses to reflect existing capacity building and action plans. Participants may respond with “Other” in order to customize this response and will be prompted to provide additional information.</p>	GRI Disclosure 3-3-d (2021)	Principle 1 Principle 2	1.1, 1.2, 1.3, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.5, 2.a, 2.c, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 4.1, 4.2, 4.3, 4.4, 4.5, 4.7, 5.1, 5.2, 5.3, 5.4, 5.5, 5.6, 6.1, 6.2, 8.3, 8.5, 8.6, 8.7, 8.8, 9.1, 9.2, 10.1, 10.2, 10.3, 10.4, 10.7, 11.1, 16.1, 16.2, 16.3, 16.6, 16.8, 16.10

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
HR/L4.1: Prevention/mitigation progress assessment	<p>“Tracking the effectiveness of its actions is necessary for an organization to learn if its policies and processes are being implemented optimally. It is also necessary for knowing if it has responded effectively to its impacts and to drive continuous improvement.” (Source: <a href="#">GRI Disclosure 3-3-e</a>)</p> <p>When tracking the progress of actions taken by businesses to mitigate human rights and labour rights impacts within their own operations and across their business relationships, organizations often put in place key performance indicators that focus on easier-to-gather data such as:</p> <ul style="list-style-type: none"> <li>■ Inputs (e.g., the allocation of resources and finances);</li> <li>■ Programmatic activities (e.g., the number of human rights trainings held and assessments and audits conducted); or</li> <li>■ Basic outputs (e.g., audit non-conformances).</li> </ul> <p>In addition to these indicators, businesses should focus on tracking how the actions they take to address specific adverse human rights and labour rights impacts lead to actual positive outcomes for people (e.g., the number of people who are now being paid a living wage as a result of favorable changes to purchasing policies or a supplier’s contract).</p> <p>External programmes, here, refer to targets that are officially set through methodologies or guidance from multi-stakeholder initiatives or other targets on certain issues identified or set by third parties (e.g., UN, governments, NGOs, business associations). Internal programmes refer to self-declared targets defined by organizationsthat have not been officially connected to, or validated by, external initiatives.</p> <p>Participants may select “Other” in order to customize this response and will be prompted to provide additional information.</p>	GRI Disclosure 3-3-e (2021)	Principle 1 Principle 2	1.1, 1.2, 1.3, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.5, 2.a, 2.c, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 4.1, 4.2, 4.3, 4.4, 4.5, 4.7, 5.1, 5.2, 5.3, 5.4, 5.5, 5.6, 6.1, 6.2, 8.3, 8.5, 8.6, 8.7, 8.8, 9.1, 9.2, 10.1, 10.2, 10.3, 10.4, 10.7, 11.1, 16.1, 16.2, 16.3, 16.6, 16.8, 16.10
(Optional) HR/L4.1.1: Goals and targets	<p>This question seeks to gather information on how your organization is seeking to improve its human rights and labour rights performance as part of its wider human rights strategy. Your timebound goals/targets should be designed to allow for effective and clear measurement and demonstration of your organization’s progress on the Ten Principles of the Global Compact and the Sustainable Development Goals and are promoted in accountability mechanisms such as the <a href="#">World Benchmarking Alliance’s Just Transition Assessments</a>.</p> <p>Timebound goals/targets could include: a % decrease in workplace injuries by a specified year; the complete elimination of forced/child labour across the value chain by a specified year; % female representation at the C-suite/executive level by a specified year.</p>	GRI Disclosure 3-3-e (2021)	Principle 1 Principle 2	1.1, 1.2, 1.3, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.5, 2.a, 2.c, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 4.1, 4.2, 4.3, 4.4, 4.5, 4.7, 5.1, 5.2, 5.3, 5.4, 5.5, 5.6, 6.1, 6.2, 8.3, 8.5, 8.6, 8.7, 8.8, 9.1, 9.2, 10.1, 10.2, 10.3, 10.4, 10.7, 11.1, 16.1, 16.2, 16.3, 16.6, 16.8, 16.10

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
HR/L5: Remedy	<p>“Even with the best policies and practices, a business enterprise may cause or contribute to an adverse environmental or social impact that it has not foreseen or been able to prevent.”</p> <p>Where a business enterprise identifies such a situation, whether through its human rights due diligence process or other means, its responsibility to respect human rights requires active engagement in remediation, by itself or in cooperation with other actors.”</p> <p>Remedies provided by your organization should aim to counteract or make good any human rights harm that has occurred. They include, but are not limited to: apologies, restitution, rehabilitation, financial or non-financial compensation and guarantees of non-repetition. (Source: <a href="#">UN Guiding Principles on Business and Human Rights</a>)</p> <p>It is important that businesses that have caused adverse human rights impacts prioritize preventative measures that mitigate future impacts rather than adopting a policy of continuing “business as usual” and a mindset of paying compensation to redress the harm. While policies that promote preventative, remedial responsibility may be costly and challenging to implement for some organizations, financial compensation may be inadequate for individuals who have experienced irreversible harm. This could include workers being exposed to hazardous chemicals or inhabitants of ecosystems impacted by industrial activities.</p> <p>For a clear definition of “Impact,” please refer to the Guidebook Glossary.</p> <p>For consultancies, providing remedy would only apply if an organization itself has caused or contributed to the adverse impact associated with the human rights topics, not if an organization is advising clients in remediating their own adverse impacts.</p> <p>For example, a participant may select “Choose not to disclose” if there are legal sensitivities around disclosing on a particular topic. If a participant chooses not to disclose, they will be prompted to provide additional information.</p> <p>If no adverse impacts have been caused (and, therefore, no remedy needs to be provided), a participant may select “No adverse impact identified/caused.”</p> <p>If no adverse impacts have been caused but the participant has a procedure in place and would like to include that detail, the participant may choose to use the space provided for additional information to clarify that there are procedures in place regarding remedy despite not needing to utilize them.</p>	GRI Disclosure 3-3-d-ii (2021)	Principle 1 Principle 2	1.1, 1.2, 1.3, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.5, 2.a, 2.c, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 4.1, 4.2, 4.3, 4.4, 4.5, 4.7, 5.1, 5.2, 5.3, 5.4, 5.5, 5.6, 6.1, 6.2, 8.6, 8.7, 8.8, 9.1, 9.2, 10.1, 10.2, 10.3, 10.4, 10.7, 11.1, 16.1, 16.2, 16.6, 16.8, 16.10



Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
HR/L6: Gender Pay Gap	<p>The ILO defines equal remuneration for women and men workers for work of equal value in terms of “rates of remuneration established without discrimination based on sex.” The concept of equal value refers to work that requires comparable skills, effort and responsibility and is performed under similar working conditions.</p> <p>Remuneration refers to the “ordinary, basic or minimum wage or salary and any additional earnings payable directly or indirectly, whether in cash or in kind, by the employer to the worker and arising from the worker’s employment.” (Source: <a href="#">ILO - C100- Equal Remuneration Convention 1951 (No.100)</a>)</p> <p>The metric for the percentage gap between female and male employees addresses the principle of gender equality, which stipulates equal pay for equal work. For each job level or category, participants are to calculate the gap of gross hourly earnings paid to female and male employees and report the average gap of earnings across job categories as a percentage. In order to estimate this metric, all employees shall be included in the calculation. For example, if, on average, women earn one percent less across job categories than men, the answer would be 99 percent.</p> $\frac{\text{(Average gross hourly earnings of male employees - average gross hourly earnings of female employees)}}{\text{Average gross hourly earnings of male employees}} \times 100 = \text{___}\%$ <p>(Source: <a href="#">EFRAG Voluntary Sustainability Reporting Standards for non-listed SMEs (VSME)</a>)</p> <p>Equal pay for work of equal value ensures that women and men receive the same remuneration not only for identical or similar jobs but also for roles that, while different in content, require comparable skills, effort, training, responsibility, or working conditions.</p> <p>The Women’s Empowerment Principles Gap Analysis Tool (WEPs Tool) supports organizations in assessing their progress on gender equality, identifying strengths and areas for improvement to advance fair and equitable workplace practices. Learn more at: <a href="https://weps-gapanalysis.org">weps-gapanalysis.org</a>. (Source: <a href="#">WEPs - CLOSING GENDER PAY GAPS TO ACHIEVE GENDER EQUALITY AT WORK</a>)</p> <p>Participants can select “Unknown” if this metric is not measured.</p> <p>Furthermore, participants can select “Choose not to disclose”. If a company chooses not to disclose, it will be prompted to provide additional information.</p>	EFRAG: VSME ESRS 2024 Draft (B 10 Workforce – Remuneration, collective bargaining and training)	Principle 6	1.2, 1.4, 3.8, 3.8, 4.3, 5.1, 5.3, 5.4, 5.5, 8.5, 16.7

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
<p>HR/L7: Rate of recordable work-related accidents</p>	<p>For the purpose of this question, “employees” includes all members of your organization’s own workforce. This should encompass both employees and non-employees who are under the control of the undertaking. This includes individuals in an employment relationship with the undertaking, as well as non-employees such as self-employed individuals and those provided by employment agencies.</p> <p>When calculating the rate of work-related accidents, reporting entities should use the following calculation:</p> $\frac{\text{Number of work related accidents in the reporting year}}{\text{Total number of hours worked in a year by all employees}} \times 200,000$ <p>As an example, if Company A reported 3 work-related accidents in the reporting year and has a total of 40 full-time employees the total number of hours worked would be 40 x 2,000 (based on the assumption that one full-time worker works 2,000 hours a year) or 80,000. The rate of work-related accidents would then be 3/80,000 x 200,000 or 7.5.</p> <p>Where the core business regularly employs third-party workers or part-time workers that support core business activities your organization should adjust its calculations based on expected number of hours worked. The space provided for additional information can be used to detail the calculation used by the reporting entity, including the information related to employees and total number of hours worked.</p> <p>Using the VSME definition, a work-related accident is defined as an event that leads to physical or mental harm therefore to injury or ill health. It happens whilst engaged in an occupational activity or during the time spent at work. Recordable means that the resultant injury or ill health has been diagnosed by a physician or other licensed health care professionals. (Source: <a href="#">EFRAG Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME)</a>)</p> <p>Participants can choose to select “Unknown” if the incident rate is not measured. Furthermore, participants can select “Choose not to disclose.” If a participant chooses not to disclose, it will be prompted to provide additional information.</p>	<p>EFRAG: VSME ESRs 2024 Draft (B 9 – Workforce – Health and safety)</p>	<p>Principle 3 Principle 4 Principle 5 Principle 6</p>	<p>1.2, 1.4, 3.8, 5.3, 8.5</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
(Optional) HR/L8: Practical actions	This open section is for participants to provide further context and/or relevant information not covered in previous answers, including additional relevant activities implemented, human rights and labour rights-related goals set, and/or any challenges faced addressing human rights and labour rights topics.	GRI Disclosures 3-3-c and 3-3-d (2021)	Principle 1 Principle 2	1.1, 1.2, 1.3, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.5, 2.a, 2.c, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 4.1, 4.2, 4.3, 4.4, 4.5, 4.7, 5.1, 5.2, 5.3, 5.4, 5.5, 5.6, 6.1, 6.2, 8.5, 8.6, 8.7, 8.8, 9.1, 9.2, 10.1, 10.2, 10.3, 10.4, 10.7, 11.1, 16.1, 16.2, 16.7

## ADDITIONAL RESOURCES ON HUMAN RIGHTS

Topic	Resource Title
Human rights (general)	<p>Principle One: Businesses should support and respect the protection of internationally proclaimed human rights</p> <p>Principle Two: Businesses should make sure that they are not complicit in human rights abuses.</p> <p>UN Global Compact, OHCHR, Shift. "E-Learning Course on Business and Human Rights: How Companies Can Operationalize the UN Guiding Principles." (2021)</p> <p>UN Global Compact, Business and Human Rights Navigator</p> <p>UN Global Compact, OHCHR: Human Rights Translated 2.0</p> <p>OECD Guidelines for Multinational Enterprises on Responsible Business Conduct   OECD</p> <p>OECD, Due Diligence Guidance for Responsible Business</p> <p>OHCHR: The Corporate Responsibility To Respect Human Rights</p>
Access to water and sanitation	<p>Guidance for Companies on Respecting the Human Rights to Water and Sanitation: Bringing a Human Rights Lens to Corporate Water Stewardship   UN Global Compact</p> <p>United Nations General Assembly, Resolution adopted by the Human Rights Council on 6 October 2020: The human rights to safe drinking water and sanitation</p>
Digital security and privacy	<p>Global Digital Compact</p> <p>UN Global Compact Network Germany, Artificial Intelligence &amp; Human Rights</p> <p>OECD: Digital security and privacy</p> <p>OHCHR and privacy in the digital age   OHCHR</p> <p>Red Flag 16. Using data such that privacy and other rights are undermined - Shift</p>

Topic	Resource Title
Rights of Indigenous Peoples	<p>Indigenous Peoples' Rights and the Role of Free, Prior and Informed Consent   UN Global Compact</p> <p>The Business Reference Guide to the UN Declaration on the Rights of Indigenous Peoples   UN Global Compact</p> <p>Respecting the rights of indigenous peoples: a due diligence checklist for companies   The Danish Institute for Human Rights</p> <p>Business and Human Rights: Interpreting the UN Guiding Principles for Indigenous Peoples. IWGIA Report 16 - IWGIA - International Work Group for Indigenous Affairs</p> <p>Excerpts from reports and comments of the ILO Supervisory Bodies: Applying the Indigenous and Tribal Peoples Convention, 1989 (No. 169)   International Labour Organization</p>
Rights of vulnerable groups and minorities	<p>OHCHR - Principles and guidelines on the human rights protection of migrants in vulnerable situations</p> <p>For women, by women: Guidance and activities for building women migrant workers' networks   International Labour Organization</p> <p>The migrant pay gap: Understanding wage differences between migrants and nationals   International Labour Organization</p> <p>BSR – Migrant Worker Management Toolkit: A Global Framework</p>



## ADDITIONAL RESOURCES ON LABOUR

Topic	Resource Title
Labour (general)	<p>Decent Work in Global Supply Chains — A Baseline Report   UN Global Compact</p> <p>Labour and Decent Work   UN Global Compact</p> <p>UN Global Compact: Advancing decent work in business through the UN Global Compact Labour Principles</p>
Freedom of association and the right to collective bargaining	<p>Principle Three: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining</p> <p>Freedom of Association and Development   UN Global Compact</p> <p>ILO Convention No.98 Right to Organize and Collective Bargaining</p>
Forced labour	<p>Principle Four: The elimination of all forms of forced and compulsory labour</p> <p>Combating forced labour: A handbook for employers and business   UN Global Compact</p> <p>ILO Convention No. 29 Forced Labour Convention</p>
Child labour	<p>Principle Five: Businesses should uphold the effective abolition of child labour</p> <p>Ending child labour, forced labour and human trafficking in global supply chains   UN Global Compact</p> <p>ILO-IOE Child Labour Guidance Tool for Business   UN Global Compact</p> <p>ILO Convention No. 138 Minimum Age Convention</p> <p>ILO Convention C182 - Worst Forms of Child Labour Convention, 1999 (No. 182)</p>
Non-discrimination in respect of employment and occupation	<p>Principle Six: Businesses should uphold the elimination of discrimination in respect of employment and occupation</p> <p>Diversity, Equity and Inclusion   UN Global Compact</p> <p>ILO Convention No. 100 Equal Remuneration Convention</p> <p>ILO Convention C111 - Discrimination (Employment and Occupation) Convention, 1958 (No. 111)</p> <p>ILO Convention C190 - Violence and Harassment Convention, 2019 (No. 190)</p>

Topic	Resource Title
Safe and healthy working environment	<p data-bbox="531 399 1923 423">Nine Business Practices for Improving Safety and Health Through Supply Chains and Building a Culture of Prevention and Protection</p> <p data-bbox="531 440 1245 464">ILO Convention No. 155 Occupational Safety and Health Convention</p>
Gender equality and women's empowerment	<p data-bbox="531 586 900 610">Women's Empowerment Principles</p> <p data-bbox="531 626 1173 651">Women's Empowerment Principles Gender Gap Analysis Tool</p> <p data-bbox="531 667 1341 691">WEPs Tool Trends Report 2024: Advancing Gender Equality Amidst Polycrisis</p> <p data-bbox="531 708 1314 732">SDG Ambition Benchmark on Gender Balance at All Levels of Management</p> <p data-bbox="531 748 1199 773">SDG Ambition Benchmark on Equal Pay for Work of Equal Value</p> <p data-bbox="531 789 884 813">UN Global Compact Panel Pledge</p> <p data-bbox="531 829 1629 854">Promoting Equity: gender-neutral job evaluation for equal pay. A step-by-step guide   UN Global Compact</p> <p data-bbox="531 870 1020 894">Gender Equality in Codes of Conduct Guidance</p> <p data-bbox="531 911 963 935">How to be a male ally for gender equality</p> <p data-bbox="531 951 1083 976">Applying a Gender Lens to Sustainable Procurement</p>



## ENVIRONMENT

Principles seven through nine of the UN Global Compact provide a framework for companies to adopt sustainable business practices:

- Principle 7: Businesses should support a precautionary approach to environmental challenges;
- Principle 8: undertake initiatives to promote greater environmental responsibility; and
- Principle 9: encourage the development and diffusion of environmentally friendly technologies.

These Principles aim to help businesses prevent environmental damage, measure their impact and create broader societal benefits through active participation in environmental stewardship, as well as through product design, development and dissemination. Engaging in these activities can reduce financial, operational, and reputational risks, lower costs through increased efficiency, create new business opportunities, attract investment and ultimately drive bottom-line growth.

The environmental questions are divided into two sections: (1) core questions that all participants must answer, and (2) additional topic-specific questions, which are required only for participants that consider certain topics to be material.

All participants will respond to core environmental questions related to commitment, prevention, performance, response and reporting. For performance metrics, the questions for all participants focus on climate action, energy and resource use. These questions are cross-cutting and broadly applicable to all businesses. The additional topic-specific questions target performance on environmental topics that are material for a subset of participants, addressing issues such as water, nature and biodiversity, air pollution and waste.



Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
E1: Policy commitment	<p>“An environmental policy is a key governance tool which serves as a foundation to drive action while ensuring accountability. Setting a corporate environmental policy for environmental issues indicates that the organization understands their importance and recognizes its responsibility in taking environmental action.”</p> <p>To effectively reinforce your organization’s environmental policy commitment, it should be publicized as a wider policy statement that addresses the organization’s environmental dependencies, impacts, risks and opportunities related to the organization and its value chain. (Source: <a href="#">CDP 4.6</a>)</p> <p>This commitment can take the form of a standalone policy or be included in a broader document.</p> <p>The organization should report “No, and we have no plans to develop a policy” if the topic is material to the company but a policy has not yet been created.</p> <p>Participants should select “No, but we plan to within the next two years” if a topic has been noted as a problem area important to preferentially address in the near future. The disclosure does not require the organization to develop or implement a policy.</p> <p>If a participant selects “Yes, included within a broader policy or as a stand-alone policy,” it will be prompted to answer question E1.1 to provide further detail about the policy and the date the policy was last updated.</p> <p>If the participant has a policy commitment, a link or supporting document can be included, and if not, additional information should be provided.</p> <p>A participant can also select the option “Not applicable” if the topic is not material to the business. For example, “Water” may not be a material issue within the banking sector. If “Not applicable” is selected, the participant will be asked to provide further information.</p>	<p>GRI Disclosure 3-3-c (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016); CDP Governance 4.6 (2024)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 9.5, 11.3, 11.5, 11.6, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.1, 13.2, 13.3, 13.a, 13.b, 14.1, 14.2, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b, 16.6, 16.8</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
E1.1: Policy detail	<p>This question aims to present further detail on the nature of the organization's environmental policies in a structured and transparent manner.</p> <p>Whether an organization's policy relates to the environment, human and labour rights, anti-corruption or any other sustainability-related issue, its commitment should be expressed through a statement of policy that:</p> <ul style="list-style-type: none"> <li>a) Is approved at the most senior level of the business enterprise, ie., Chief Sustainability Officer or another member of senior leadership;</li> <li>(b) Is informed by relevant internal and/or external expertise;</li> <li>(c) Stipulates the enterprise's expectations relating to the environment for personnel, business partners, and other parties directly linked to its operations, products or services;</li> <li>(d) Is publicly available and communicated internally and externally to all personnel, business partners, and other relevant parties;</li> <li>(e) Is reflected in operational policies and procedures necessary to embed it throughout the business enterprise."</li> </ul> <p>(Source: <a href="#">UN Guiding Principles on Business and Human Rights</a>)</p> <p>International standards can include authoritative intergovernmental instruments that the commitments reference, e.g., the Science Based Targets initiative's Net-Zero Standard, which is in line with the 1.5C goals set out by the Paris Agreement, WHO standards (for air quality, etc.), ISO standards in the ISO 14000 family, IUCN standards for biodiversity, the Rio Declaration on Environment and Development, the Stockholm Declaration and Action Plan for the Human Environment, the UN Global Compact Sustainable Ocean Principles, Ellen MacArthur Foundation's Global Commitment on the New Plastics, and more.</p>	<p>GRI Disclosure 3-3-c (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016);</p> <p>CDP Governance 4.6.1 (2024)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 9.5, 11.3, 11.5, 11.6, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.1, 13.2, 13.3, 13.a, 13.b, 14.1, 14.2, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b, 16.6, 16.8</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
E2: Stakeholder engagement	<p>Stakeholder engagement enhances outcomes on environmental topics by incorporating a broader set of perspectives on an issue and is a key part of due diligence and risk assessment processes. (Source: <a href="#">UN Guiding Principles on Business and Human Rights</a>)</p> <p>“Potentially affected stakeholders include internal stakeholders (e.g., employees and contract workers), as well as external stakeholders (e.g., supply chain workers, communities, consumers and end users of products). Particular attention should be paid to stakeholders who may be disadvantaged, marginalized or excluded from society and, therefore, particularly vulnerable to impacts on their human rights, such as children, women, indigenous people, people belonging to ethnic or other minorities, or persons with disabilities.” (Source: <a href="#">UN Guiding Principles Reporting Framework C2</a>)</p> <p>Organizations should strive to understand the specific impacts on specific people, given a specific context of operations. Typically, this includes assessing the environmental context before a proposed business activity, where possible; identifying who may be affected; cataloging the relevant standards and issues; and projecting how the proposed activity and associated business relationships could adversely impact the environment of those identified. In this process, participants should pay special attention to any particular impacts on individuals from groups or populations that may be at heightened risk of vulnerability or marginalization and bear in mind the different risks that may be faced by women and men.</p> <p>Engagement with stakeholder groups may occur directly with members of the concerned group - employees, contract workers, supply chain workers, affected communities, and consumers - or through their legitimate representatives, such as trade unions, community leaders, or others.</p> <p>Affected stakeholders might include internal stakeholders (e.g., employees and contract workers) and external stakeholders (e.g., supply chain workers, communities, consumers and end users of products). For further clarification, please see the definition of “affected stakeholders” in the glossary or page 59 of the UNGP reporting framework related to the concept of affected stakeholders and legitimate representatives.</p> <p>Examples of “To collaborate in the prevention/mitigation of the risks/impacts” in regards to climate change might include:</p> <ul style="list-style-type: none"> <li>■ Working with frontline communities to prioritize adaptation actions and projects</li> <li>■ Working with communities across the company’s value chain to help build resilience</li> <li>■ Working with local governments and other stakeholders to engage in processes such as marine spatial planning</li> </ul> <p>Here, contractual mandates do not constitute stakeholder engagement. For instance, if an organization demands all suppliers to provide wood that is FSC/PEFC certified, while positive, it is not considered stakeholder engagement. However, such detail can be included in the space provided for additional information.</p> <p>Organizations can select “No engagement on this topic” in instances where an environmental topic is not material to the organization and can provide additional information regarding their selection. Participants can also select “Other” and be asked to provide further information.</p>	<p>GRI Disclosures 3-1-b and 3-3-f (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016), and GRI Disclosure 201-2-a-iv (2016)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.3, 11.5, 11.6, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.1, 13.2, 13.3, 13.a, 13.b, 14.1, 14.2, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b, 16.6, 16.7, 16.10</p>



Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
E3: Prevention/mitigation	<p>In answering this question, your organization should report what type of action it has taken to prevent or mitigate identified potential negative environmental risks/impacts.</p> <p>This disclosure should include whether the participant has used its leverage or built its capacity to motivate its business relationships to prevent or mitigate potential negative impacts. (Source: <a href="#">GRI 3-3-d-i</a>)</p> <p>Actions your organization could take include, but are not limited to:</p> <ul style="list-style-type: none"> <li>■ Providing internal training or capacity building for the direct workforce – this could include hiring specialized individuals or third-party consultants whose role it is to provide training or capacity building.</li> <li>■ Building capacity among relevant relationships – this refers to working with stakeholders outside of the direct workforce to prevent or mitigate impacts and could mean new or increased communication channels for connecting on the company’s mission or policies, training on appropriate practices or procedures, or developing reporting mechanisms to improve transparency along the value chain.</li> <li>■ Conducting an audit process – this can be defined as an on-site verification activity, such as an inspection or examination, of a process or quality system, to ensure compliance with requirements, typically done by an independent party.</li> <li>■ Committing to collective action with peers or other stakeholders – this might include collaboration on industry-wide initiatives/projects to work on products/services to help mitigate the risks/impacts of climate change, e.g., joining the UN Global Compact Ocean Stewardship Coalition.</li> </ul> <p>Collaborating with governmental or regulatory bodies - this might include direct policy influences such as: providing testimony, endorsements, or participating in committees; participating in public-private partnerships; participating in national or international forums on trade, technologies, etc.</p> <p>In this question, the organization can select curated responses around existing capacity building and action plans, or select “Other” to provide a custom response. If the organization selects “Other,” it will be prompted to provide additional information</p>	<p>GRI Disclosure 3-3-d (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016), and GRI Disclosure 201-2-iv (2016)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.3, 11.5, 11.6, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.1, 13.2, 13.3, 13.a, 13.b, 14.1, 14.2, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b, 16.8</p>



Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
<p>E3.1: Prevention/mitigation progress assessment</p>	<p>“Tracking the effectiveness of its actions is necessary for an organization to learn if its policies and processes are being implemented optimally. It is also necessary for knowing if it has responded effectively to its impacts and to drive continuous improvement.” (Source: <a href="#">GRI Disclosure 3-3-e</a>)</p> <p>When tracking the progress of actions taken by businesses to mitigate environmental impacts within their own operations, and across their business relationships, organizations often put in place key performance indicators that focus on easier-to-gather data, such as:</p> <ul style="list-style-type: none"> <li>■ Inputs (e.g., the allocation of resources and finances);</li> <li>■ Programmatic activities (e.g., the number of environment trainings held and assessments and audits conducted); or</li> <li>■ Basic outputs (e.g., audit non-conformances).</li> </ul> <p>External programmes, here, refer to targets that are officially set through methodologies or guidance from multi-stakeholder initiatives or other targets on certain issues identified or set by third parties (e.g., UN, governments, NGOs, business associations). Internal programmes refer to self-declared targets defined by an organization that has not been officially connected to, or validated by, external initiatives.</p> <p>If a participant responds that it sets annual timebound targets, they will be asked two additional questions: one to provide further details about the nature of the target (E3.1.1) and another to better understand how progress is tracked (E3.1.2).</p> <p>Participants may respond with “Other” in order to customize this response and will be prompted to provide further information.</p>	<p>GRI Disclosure 3-3-e (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016), and GRI Disclosure 201-2-a-iv (2016)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.3, 11.5, 11.6, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.1, 13.2, 13.3, 13.a, 13.b, 14.1, 14.2, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
(Optional) E3.1.1: Goals and targets	<p>Setting goals and targets on environmental topics can help an organization demonstrate progress in a structured and ambitious way. For some environmental topics (e.g., climate change), there are widely accepted frameworks that can be used to structure goals and targets (e.g., the Task Force on Climate-Related Financial Disclosures or the Science Based Targets initiative). An example of an effective target may include setting an annual emissions reduction target in alignment with the Science Based Targets initiative.</p> <p>This section is intended to provide participants with an opportunity to briefly explain the types of environmental targets they set at the level of detail appropriate to the materiality of their organization.</p> <p>An absolute target refers to a target that aims to reduce GHG emissions by a specific amount. For example, your organization may set an absolute target aiming to reduce emissions by 20% by 2030.</p> <p>An intensity target is a normalized metric that sets a company's emissions targets relative to an economic or operational variable. For example, your organization may set a goal of reducing its GHG emissions intensity per square meter of facility space by 20 percent by 2030.</p>	<p>GRI Disclosure 3-3-e (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016), and GRI Disclosure 201-2-a-iv (2016);</p> <p>CDP Environmental Performance - Climate Change 7.53, 7.54 (2024)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.3, 11.5, 11.6, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.1, 13.2, 13.3, 13.a, 13.b, 14.1, 14.2, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>
E3.1.2: Measuring progress against goals and targets	<p>To be most effective, targets and goals should be paired with a method to track progress. This section asks basic details to better understand how the listed goals and targets are tracked. An example of an effective way to track progress is through the publication of a company-wide sustainability report.</p> <p>For this question, the organization can select curated responses or select "Other" to provide a custom response. If the organization selects "Other," it will be prompted to provide additional information.</p>	<p>GRI Disclosure 3-3-e (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016), and GRI Disclosure 201-2-a-iv (2016)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.3, 11.5, 11.6, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.1, 13.2, 13.3, 13.a, 13.b, 14.1, 14.2, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
E4: Remedy	<p>Businesses, even with the best policies and practices enacted, may cause or contribute to adverse environmental impacts. When they occur, it is important that they address these impacts, including through provision for and cooperation in the remediation process. (Source: <a href="#">OECD Guidelines for Multinational Enterprises on Responsible Business Conduct</a>)</p> <p>Here remedy or remediation is defined to mean an action that counteracts or makes good a negative impact or the provision of a remedy. Examples of a remedy include, but are not limited to: apologies, financial or non-financial compensation, prevention of harm through injunctions or guarantees of non-repetition, punitive sanctions (whether criminal or administrative, such as fines) restitution, restoration and rehabilitation. (Source: <a href="#">GRI 2: General Disclosures 2021</a>)</p> <p>An adverse impact can be defined as the negative effect the organization has or could have on the economy, environment, and people, including on their human rights, which in turn can indicate a negative contribution to sustainable development. Please note that impacts as a whole can be actual or potential, negative or positive, short-term or long-term, intended or unintended, and reversible or irreversible. (Source: <a href="#">GRI 2: General Disclosures 2021</a>)</p> <p>If no adverse impacts have been caused (and, therefore, no remedy needs to be provided), a participant may select “No adverse impact identified/caused.”</p> <p>If no adverse impacts have been caused but the participant has a procedure in place and would like to include that detail, it may choose to use the space provided for additional information to clarify that there are procedures in place regarding remedy, despite not needing to utilize them.</p> <p>A participant may select “Choose not to disclose,” for example, if there are legal sensitivities around disclosing on a particular topic. If a participant chooses not to disclose, it will be prompted to provide additional information.</p> <p>Please note, for consultancies, providing remedy would only apply if an organization itself has caused or contributed to the adverse impact associated with the environmental topics, not if a company is advising clients in remediating their own adverse impacts.</p>	<p>GRI Disclosure 3-3-d-ii (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016), and GRI Disclosure 201-2-a-iv (2016)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.4, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.3, 11.5, 12.1, 12.2, 12.4, 12.5, 12.6, 13.1, 13.2, 13.3, 13.a, 13.b, 14.1, 14.2, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
<p>E5: Greenhouse gas emissions reduction targets</p>	<p>“Validation refers to the process for evaluating the reasonableness of the assumptions, limitations and methods that support a statement about the outcome of future activities.”</p> <p>“The third-party conducting this validation must be a competent and impartial entity with responsibility for performing and reporting on a validation.” (Source: Adapted from ISO 14064-3 Greenhouse Gases “Terms and definitions”).</p> <p>The benefits of independent third-party verification vary, from improving internal processes and identifying risks and opportunities to increasing data reliability and even creating cost savings. Building a strong reputation relies on having a credible target, generated using a robust methodology consistent with limiting warming to 1.5C and verified by a third party (for example, by the Science Based Targets initiative (SBTi) Services, a subsidiary of the standard-setter, the Science Based Targets initiative).</p> <p>Reporting progress towards this target, and on your emissions in general via publicly disclosed verified emissions data, will create a competitive advantage.</p> <p>A participant may select multiple answers while providing the baseline year and target year for each selection.</p> <p>The baseline year is the year against which GHG reductions are tracked.</p> <p>The target year is the year in which the reduction target will be met and is normally five to ten years from the base year.</p> <p>Please note:</p> <ul style="list-style-type: none"> <li>• Scope 2 targets set using the “location-based” method reflect the average emissions intensity of grids on which energy consumption occurs.</li> <li>• Scope 2 targets set using the “market-based” method reflect emissions from the electricity that organizations have purposefully chosen (or their lack of choice).</li> </ul> <p>Ideally, participants should report using both methodologies, as the GHG Protocol recommends a “dual reporting” approach that provides a complete picture of an organization’s environmental impact. (Source: GHG Protocol Scope 2 Guidance)</p>	<p>GRI Disclosure 305-5; CDP Environmental Performance - Climate Change 7.9 (2024)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 11.3, 12.4, 13.1, 13.2, 13.3, 13.a, 13.b, 14.3</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
<p>E5.1: Greenhouse gas emissions (Scopes 1 and 2)</p>	<p>“In order to achieve the long-term temperature goal set out in Article 2 [of the Paris Agreement], Parties aim to reach global peaking of greenhouse gas emissions as soon as possible, recognizing that peaking will take longer for developing country Parties, and to undertake rapid reductions thereafter in accordance with best available science, so as to achieve a balance between anthropogenic emissions by sources and removals by sinks of greenhouse gases in the second half of this century, on the basis of equity, and in the context of sustainable development and efforts to eradicate poverty.”</p> <p>Tracking and reporting emissions help to expedite emission reduction efforts in line with global targets and can further help businesses manage risks and opportunities. (Source: <a href="#">Paris Agreement (UNFCCC)</a>)</p> <p>Scope 2 emissions can be market-based or location-based and participants should note which method was used in the space provided for additional information. Ideally, this would be the method used for the organization’s science-based targets and/or to track progress.</p> <p>Participants should complete the CoP questionnaire with the data from the most recent data collection period undertaken and closed within the previous twelve months of submitting the CoP (e.g., data covering the period of January 2024 to December 2024 to be used for 2025 CoP). For measurement methodology, please refer to the <a href="#">GHG Protocol</a>.</p> <p>If the measured GHG emissions cover a time period that is not fully aligned with the period that the rest of your CoP covers, please provide an explanation in the space provided.</p>	<p>GRI Disclosures 305-1, 305-2 (2016);</p> <p>UNCTAD, ISAR B.3.1; ISAR B.3.2;</p> <p>CDP Environmental Performance – Climate Change 7.6, 7.7 (2024)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 11.3, 12.4, 13.1, 13.2, 13.3, 13.a, 13.b, 14.3</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
E6: Greenhouse gas emissions (Scope 3)	<p>Due to the highly varied nature of Scope 3 emissions, it can be difficult for organizations to comprehensively measure these emissions. However, it is important for organizations to consider emissions across the entire value chain to accurately estimate impacts.</p> <p>This question asks participants to report their Scope 3 greenhouse gas (GHG) emissions in tons of CO<sub>2</sub> equivalent (tCO<sub>2</sub>e).</p> <p>For measurement methodology, please refer to the <a href="#">GHG Protocol</a>.</p> <p>If a participant measures its Scope 3 emissions, measured emissions should be reported in tons of CO<sub>2</sub> equivalent (tCO<sub>2</sub>e) in the space provided.</p> <p>Select “partially measured” if the participant has measured only a portion of its Scope 3 emissions. For example, a clothing manufacturer that only reports emissions from the fabric production stage of its supply chain while neglecting emissions from the dyeing, cutting, and stitching processes, would be considered to have only “partially measured” its Scope 3 emissions.</p> <p>If the measured GHG emissions cover a time period that is not fully aligned with the period that the rest of your CoP covers, please provide an explanation in the space provided.</p>	<p>GRI Disclosures 305-3, (2016);</p> <p>CDP Environmental Performance – Climate Change 7.8, (2024)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 11.3, 12.4, 13.1, 13.2, 13.3, 13.a, 13.b, 14.3</p>
E6.1: Scope 3 emissions - details	<p>Scope 3 emissions can be difficult to accurately measure, and many organizations report partial emissions. This section aims to capture further details about the reported Scope 3 emissions in order to make the data more transparent and comparable.</p> <p>The list provided in this question has been extracted directly from the Climate Disclosure Project (CDP C6.5) and is based on guidance from the <a href="#">GHG Protocol</a>.</p> <p>“Other (upstream)” or “Other (downstream)” should be selected if your organization has a source of Scope 3 emissions that is not listed in the categories shown. Participants that select either of these options will be prompted to provide further explanation.</p>	<p>GRI Disclosures 305-3, (2016);</p> <p>CDP Environmental Performance – Climate Change 7.8, (2024)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 11.3, 12.4, 13.1, 13.2, 13.3, 13.a, 13.b, 14.3</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
E7: Climate adaptation plan	<p>Adopting a climate adaptation plan can significantly reduce the social and economic impacts of climate change, particularly in the second half of the century, when climate impacts will accelerate. (Source: <a href="#">Adaptation Gap Report 2021, UNEP - UN Environment Programme</a>)</p> <p>Key to corporate climate adaptation is the set of actions companies can take to determine their risk exposure, identify opportunities and build resilience to climate change. (Source: <a href="#">UN Global Compact Caring for Climate</a>)</p> <p>This includes conducting a “physical risk assessment,” which focuses on identifying and evaluating climate change-related risks (flooding, drought, etc.) that have a physical impact on an organization’s assets.</p> <p>Organizations can also implement a “physical climate risk scenario analysis,” which takes the physical risk assessment a stage further by examining how those climate change-related risks may escalate under specified future climate change models.</p> <p>Specific physical risks can include:</p> <ul style="list-style-type: none"> <li>■ The impact of more frequent and intense storms;</li> <li>■ Changes in sea level, ambient temperature, and water availability;</li> <li>■ Impacts on workers – such as health effects, including heat-related illness or disease, and the need to relocate operations.</li> </ul> <p>(Source: <a href="#">GRI Guidance for Disclosure 201-2</a>)</p> <p>Having taken the appropriate risk assessment steps, companies can identify activities to integrate into their climate adaptation plans. These activities can include, but are not limited to: business continuity planning, water and energy efficiency efforts, building flood defences in communities and redesigning business operations.</p> <p>It is important to note that there is no ‘one-size-fits-all’ solution to adaptation and the activities and policies companies adopt may depend on the context and industry in which they operate.</p> <p>Participants should select “No, but we plan to within the next two years” if enacting a climate adaptation plan has been identified as a possibility in the near future. The disclosure does not require the participant to develop or implement a plan.</p>	GRI Disclosure 201-2-a-iv (2016)	Principle 7 Principle 8 Principle 9	1.5, 2.4, 3.9, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.3, 11.5, 12.1, 12.2, 12.4, 13.1, 13.2, 13.3, 13.a, 13.b



Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
E8: Fossil fuel consumption reduction	<p>To remain committed to progress towards the Ten Principles of the UN Global Compact, the UN SDGs and the Paris Agreement goals, organizations, and all actors worldwide, should make a conscious effort to reduce reliance on and consumption of fossil fuels or, as defined by the GHG Protocol, the non-renewable energy sources of natural gas, oil and coal.</p> <p>Steps to reduce fossil fuel consumption include but are not limited to: implementing energy efficiency measures, switching to renewable energy sources, limiting unnecessary use of resources and monitoring and reporting on carbon emissions.</p> <p>If your organization has taken steps to reduce its fossil fuel consumption, please select “Yes” and provide additional information in the space provided.</p> <p>If your organization has not taken steps to reduce its fossil fuel consumption, please select “No” and provide additional information in the space provided.</p>	<p>GRI Disclosure 302-1 (2016);</p> <p>CDP Environmental Performance – Climate Change 7.55 (2024)</p>	<p>Principle 7 Principle 8 Principle 9</p>	<p>1.5, 3.9, 7.1, 7.2, 7.3, 8.4, 9.4, 11.3, 12.4, 13.2, 13.3, 14.1, 14.2, 15.5, 15.a, 15.b</p>
E9: Direct/indirect investment in low-carbon technologies	<p>According to International Monetary Fund figures, there are more than 250 low-carbon technologies available today. These include renewable energy source equipment such as wind turbines and solar panels, biomass systems and carbon capture and storage equipment. Less polluting than carbon-intensive technologies, the adoption of low-carbon technologies is a necessity to see progress towards decarbonization and alignment with the Ten Principles, SDGs and Paris Agreement. (Source: <a href="#">International Monetary Fund</a>)</p> <p>Some examples of direct investment into low-carbon technologies include: the purchase and use of electric vehicles (EVs) across the organization’s supply chain, the purchase and installation of solar cells for use in the organization’s operations and the purchase and installation of energy-efficient electrical devices at the organization’s physical locations.</p> <p>In addition to direct investment, your organization can make indirect investments in low-carbon technologies. An increasingly popular avenue for indirect investment is the purchase of sustainability or ESG-related bonds. Proceeds raised through these financial instruments will be exclusively applied to finance or re-finance strictly defined green and social projects that commonly focus on low-carbon technology. For more information, refer to the International Capital Market Association’s <a href="#">Green Bond Principles</a>.</p> <p>For financial institutions and asset managers, investment into appropriate ESG and sustainability funds can also be an example of indirect investment in low-carbon technology.</p>	<p>GRI Disclosure 302-1 (2016);</p> <p>CDP Environmental Performance – Climate Change 7.55 (2024)</p>	<p>Principle 7 Principle 8 Principle 9</p>	<p>1.5, 3.9, 7.1, 7.2, 7.3, 8.4, 9.4, 11.3, 12.4, 13.2, 13.3, 14.1, 14.2, 15.5, 15.a, 15.b</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
E10: Additional topic-specific questions	<p>“Material topics are topics that represent the organization’s most significant impacts on the economy, environment, and people, including impacts on their human rights.” (Source: <a href="#">GRI 3: Material Topics</a>)</p> <p>In this question your organization is required to select the environmental topics that are considered most material to its operations and/or value chain. Additional questions will be prompted depending on your chosen material topics.</p> <p>If your organization does not consider any of the topic(s) listed to be material, “None of the topics have been identified as material by the company” should be selected.</p>	GRI Disclosure 3-2 (2021)		
E11: Water withdrawal and consumption	<p>“Water consumption and water withdrawal in water-stressed areas are indicators of the potential for negative societal impacts (resulting from competition with other water users) and associated business risks including the potential for operational disruptions and shutdowns.” (Source: <a href="#">WEF Common Metric - Planet, Fresh water availability</a>)</p> <p>Total water withdrawal is the sum of all water drawn from the following sources:</p> <ul style="list-style-type: none"> <li>■ Surface water – Water that occurs naturally on the Earth’s surface in ice sheets, ice caps, glaciers, icebergs, bogs, ponds, lakes, rivers and stream (<a href="#">CDP Water Security Reporting Guidance (2023)</a>);</li> <li>■ Groundwater – Water that is being held in, and that can be recovered from, an underground formation (<a href="#">ISO 14046: 2014</a>) (<a href="#">CDP Water Security Reporting Guidance (2023)</a>);</li> <li>■ Seawater – Water in a sea or in an ocean (<a href="#">ISO 14046: 2014</a>);</li> <li>■ Produced water - Water that enters the organization’s boundary as a result of extraction (e.g., crude oil), processing (e.g., sugar can crushing), or use of any raw material, and has to consequently be managed by the organization (<a href="#">CDP Water Security Reporting Guidance (2023)</a>);</li> <li>■ Third-party water – Municipal water suppliers and municipal wastewater treatment plants, public or private utilities, and other organizations involved in the provision, transport, treatment, disposal or use of water and effluent (<a href="#">CDP Water Security Reporting Guidance (2023)</a>).</li> </ul> <p>Water consumption is the sum of all water that has been withdrawn and incorporated into products, used in the production of crops or generated as waste, has evaporated, transpired, or been consumed by humans or livestock, or is polluted to the point of being unusable by other users, and is therefore not released back to surface water, groundwater, seawater, or a third party over the course of the reporting period. (Source: <a href="#">CDP Water Security Reporting Guidance (2023)</a>)</p> <p>Please note that water consumption includes water stored during the reporting period for use or discharge in a subsequent reporting period.</p> <p>By calculating your organization’s percentage of water withdrawal and water consumption from areas with high water stress, a better indication of the organization’s impact in sensitive locations can be developed.</p>	<p>GRI Disclosures 303-1, 303-3, 303-5 (2018);</p> <p>UNCTAD, ISAR B.1.3;</p> <p>WEF Common Metric;</p> <p>CDP Environmental Performance - Water Security 9.2.2, 9.2.4 (2024)</p>	Principle 7 Principle 8 Principle 9	2.1, 2.3, 6.1, 6.3, 6.4, 6.5, 6.6, 9.4, 11.3, 11.5, 12.1, 12.2, 12.4, 14.1, 14.2, 15.1, 15.3, 15.4, 15.5., 15.a, 15.b

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
<p>E11: Water withdrawal and consumption <i>(continued)</i></p>	<p>Water stress can be defined as the ability, or lack thereof, to meet the human and ecological demand for water. It can refer to the availability, quality or accessibility of water.</p> <p>Publicly available tools that can be used to ascertain whether the areas in which your organization withdraws or consumes has water stress include the World Resources Institute Aqueduct Water Risk Atlas and the WWF Water Risk Filter.</p> <p>Using these tools, water stress in any area can be assessed by calculating the ratio of total annual water withdrawal to the total available annual renewable water supply. A ratio of 40-80% is considered high water stress while more than 80% is extremely high. (Source: <a href="#">GRI Disclosure 303-3</a>)</p> <p>To report this metric, companies should:</p> <ol style="list-style-type: none"> <li>1. Identify total water withdrawn from areas of high or extremely high water stress and divide by the total water withdrawn from all sources;</li> <li>2. Calculate the total water consumed in areas of high or extremely high water stress and divide by the total water consumed from all sources.</li> </ol> <p>Both measures should be reported as a percentage.</p> <p>Organizations can also select “Unknown” if water withdrawal and/or water consumption is not measured or “Not applicable” if water withdrawal and/or water consumption is not material for them. Participants that select “Not applicable” will be prompted to provide additional information.</p>			

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
E12: Water basin engagement	<p>Collective action in the form of cross-sector engagement has been identified as a priority to alleviate pressure on the globe's highest-priority river basins. This type of engagement includes the provision of material support for on-the-ground activities that produce benefits to water quantity, quality or access within a given basin.</p> <p>Support can take the form of financial contributions, technical expertise, in-kind contributions of staff or facilities or leveraging company influence to convene stakeholders.</p> <p>To answer this question, indicate the basin of highest priority for engagement by selecting relevant locations on the map, accessible via the CoP digital platform.</p> <p>The list of 100 priority basins has been selected on the basis that these catchments have the strongest need and potential for collective action for water stewardship. The 'need' element has been defined based on water and biodiversity risks. The 'potential' element is based on various economic factors such as the value of crop production, the density of business facilities (assets) and potential for cross-industry collaboration.</p> <p>Once selected, indicate whether your organization is currently engaging with the basin or if engagement has been identified as a priority in the near future.  (Sources: <a href="#">UN Global Compact Water Action Hub - 100 Priority Basins</a>, <a href="#">Mapping of Collective Action Opportunities for Water Stewardship</a>)</p>		Principle 7 Principle 8 Principle 9	2.1, 2.3, 6.1, 6.3, 6.4, 6.5, 6.6, 9.4, 11.3, 11.5, 12.1, 12.2, 12.4, 14.1, 14.2, 15.1, 15.3, 15.4, 15.5, 15.a, 15.b

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
<p>E13: Sites in or adjacent to key biodiversity areas</p>	<p>“Key biological areas (KBAs) provide a science-based and internationally recognized means of identifying sites contributing significantly to the global persistence of biodiversity, while protected areas indicate nationally (and often internationally) recognized areas of ecological or cultural importance, typically with specific legal protections. Having operations inside or close to such areas indicates heightened risk of adverse impacts on biodiversity and heightened risk of exposure to associated legal or reputational risk.”  (Sources: <a href="#">WEF Common Metric - Planet, Nature loss</a>, <a href="#">IBC - Measuring Stakeholder Capitalism Report</a>)</p> <p>This question requires that your organization reports (1) the total number of sites that share a border or fall within a protected area or KBA, and (2) the total land area, in hectares, of these sites.</p> <p>Sites are defined as land, either surface or underground, that is owned, leased or managed by the reporting organization in, or adjacent to, protected areas and/or KBAs (e.g., those areas critical for the survival of unique plants, animals, and ecological communities). Sites that are not operational or are physically separate from other areas should still be reported.</p> <p>Information regarding the location of global KBAs can be found at <a href="http://www.keybiodiversityareas.org/kba-data">http://www.keybiodiversityareas.org/kba-data</a>. In addition, protected areas can be found by searching the global database at <a href="https://www.protectedplanet.net/en">https://www.protectedplanet.net/en</a>.</p> <p>Organizations can select “Unknown” if the land use near protected sites is not measured or “Not applicable” if no properties border or fall within a KBA. Participants that select “Not applicable” will be prompted to provide additional information. Any additional information or clarifications related to sites owned, leased or managed can be inserted into the space provided.</p>	<p>GRI Disclosure 304-1 (2016);  UNCTAD, ISAR B.6.1;  WEF Common Metric</p>	<p>Principle 7  Principle 8  Principle 9</p>	<p>2.1, 2.3, 6.6, 12.2,12.4, 14.1, 14.2, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
E14: Air pollution	<p>“Air pollution causes 1 in 9 deaths. It is the most important environmental health risk of our time.” (Source: <a href="#">UN Environment Programme (UNEP) - Air</a>)</p> <p>Business enterprises play a critical role in reducing point source pollution and protecting air quality within communities. Please report total emissions across all sources, in tonnes, for each pollutant category. For definitions of terms, please refer to the Guidebook Glossary.</p> <p>When compiling the information required for the disclosure, the reporting organization shall select one of the following approaches for calculating significant air emissions:</p> <ul style="list-style-type: none"> <li>■ Direct measurement of emissions (such as online analyzers)</li> <li>■ Calculation based on site-specific data</li> <li>■ Calculation based on published emission factors</li> <li>■ Estimation</li> </ul> <p>If estimations are used due to a lack of default figures, the organization shall indicate the basis on which figures were estimated. (Source: <a href="#">GRI Disclosure 305-7</a>)</p> <p>For this question, participants can report “Unknown” if they generate but do not measure this air pollutant. Organizations can also select “Not applicable” if the amount of pollution generated is negligible. Participants that select “Not applicable” will be prompted to provide additional information.</p>	<p><a href="#">GRI Disclosure 305-7 (2016)</a>; <a href="#">ISAR B.3.1</a></p>	<p>Principle 7 Principle 8</p>	<p>3.9, 6.3, 11.6, 12.4, 14.1, 14.2, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
E15: Waste	<p>“Waste can have significant negative impacts on the environment and human health when inadequately managed. These impacts often extend beyond locations where waste is generated and discarded. The resources and materials contained in waste that is incinerated or landfilled are lost to future use, which accelerates their depletion.</p> <p>The United Nations recognizes the role of responsible consumption and production in achieving the Sustainable Development Goals. The targets under Goal 12, in particular, call on organizations to implement environmentally sound waste management and prevent and reduce waste through reuse and recycling.”            (Source: <a href="#">GRI Disclosure 306</a>)</p> <p>For this question, your organization is only required to report whether it has acted to reduce waste generated by its operations. It is not necessary to report the amount of waste the organization has produced or reductions in waste generated.</p> <p>For the purposes of this question, waste generated can be defined as: “the sum of the amounts of all mineral, non-mineral and/or hazardous waste treated by any waste treatment technology. This includes the amount that is treated either on-site or off-site through closed-loop recycling, reuse, or re-manufacturing processes, e.g., the recycled, reused, or re-manufactured waste materials returned to the processes of the reporting entity.”            (Source: <a href="#">UNCTAD, ISAR B.2.1</a>)</p> <p>Among the options for waste treatment, organizations can adopt initiatives related to reuse, remanufacturing and recycling.</p> <p>Reuse, a concept integral to the circular economy, requires the further use of a component, part or product. The process may require cleaning, repair or refurbishing of the product between its clearly defined service cycle.</p> <p>Recycling is the recovery and reuse of materials from waste materials for the production of new goods.            (Source: <a href="#">UNCTAD, ISAR B.2.2</a>)</p> <p>For the purposes of this question alternative materials are materials that have been designed and developed to create sustainable alternatives to existing resources while also offering improved physical qualities. Examples include but are not limited to bioplastics, thermo-adaptable fabrics or nanomaterials.            (Source: <a href="#">Infinitia Industrial Consulting</a>)</p> <p>If participants have not acted to reduce waste generated by its operations, please select “No, we are not actively reducing waste” and provide additional information in the space provided.</p>	<p><a href="#">GRI Disclosure 306-2 (2020)</a>;  <a href="#">UNCTAD, ISAR B.2.1, B.2.2 (2022)</a></p>	<p>Principle 7            Principle 8</p>	<p>3.9, 6.3, 11.6, 12.2, 12.3, 12.4, 12.5, 14.1, 14.2, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>



Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
(Optional) E16: Practical actions	This open section is for participants to provide further context and/or relevant information not covered in previous answers, including additional relevant activities implemented, environment-related goals set, and/or any challenges faced addressing environment topics.	GRI Disclosures 3-3-c and 3-3-d (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016)	Principle 7 Principle 8 Principle 9	1.5, 2.1, 2.3, 2.4, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.3, 11.5, 11.6, 12.4, 12.5, 12.6, 13.1, 13.2, 13.3, 13.a, 13.b, 14.1, 14.2, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5., 15.a, 15.b

## ADDITIONAL RESOURCES ON ENVIRONMENT

Topic	Resource Title
Environment (general)	<p>Principle Seven: Businesses should support a precautionary approach to environmental challenges</p> <p>Principle Eight: Businesses should undertake initiatives to promote greater environmental responsibility</p> <p>Principle Nine: Businesses should encourage the development and diffusion of environmentally friendly technologies</p> <p>Resources   UNEP - UN Environment Programme</p>
Climate Action	<p>Just Transition   UN Global Compact</p> <p>Climate Change   UN Global Compact</p> <p>Climate Ambition Accelerator   UN Global Compact</p> <p>Engage Responsibly in Climate Policy   UN Global Compact</p> <p>Sector Guidance   Science Based Targets initiative (SBTi)</p> <p>UN-backed Credibility Standard, "Integrity Matters"</p> <p>United Nations, Climate Action: Adapting to the impacts of climate change</p>
Water	<p>CEO Water Mandate   Sign the Commitment to Water Stewardship</p> <p>Water Action Hub</p> <p>Water Resilience Coalition – Sign the business pledge to preserve the world's most water-stressed river basins</p> <p>WASH4Work</p>
Ocean	<p>Practical Guidances for the UN Global Compact Sustainable Ocean Principles   UN Global Compact</p> <p>Ocean Breakthroughs - Climate Champions   UNFCCC</p> <p>The Ocean Decade</p>

## ADDITIONAL RESOURCES ON ENVIRONMENT

Topic	Resource Title
Nature & Biodiversity	<p>Biodiversity fundamentals: The business case for action   UNGC, UNEP-WCMC</p> <p>Biodiversity Risk Filter   WWF</p> <p>Tools and Mechanisms   Convention on Biological Diversity</p> <p>Forests, desertification and biodiversity - United Nations Sustainable Development Goals</p> <p>Kunming-Montreal Global Biodiversity Framework</p>
Air Pollution	<p>About Air   UNEP - UN Environment Programme</p>
Waste	<p>UN Environment Programme (UNEP) Circularity Platform</p> <p>UN Environment Programme (UNEP) Waste</p> <p>Solutions Models - Alliance to End Plastic Waste</p>
Energy & Resource Use	<p>UN Energy</p> <p>Sustainable Energy for All (SEforALL)</p>



## ANTI-CORRUPTION

Anti-corruption refers to the active prevention of dishonest and fraudulent behaviour that undermines fair competition.

- Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

Robust policies and procedures can help organizations identify and mitigate corruption risks and take corrective action in the event of an incident. This section of the questionnaire aims to assess anti-corruption compliance programmes, training and monitoring practices and the practical actions taken to address suspected incidents.

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
AC1: Compliance programme	<p>At the heart of your organization’s mission to prevent corruption effectively should be an understanding of the risks faced by your organization. This assessment of corruption risks should be the foundation of your anti-corruption compliance programme.</p> <p>When developing its programme, your company should be aware of the industries and geographical locations in which it operates and the associated levels of corruption you may be exposed to. These differing levels of exposure should be reflected in your company’s policies and procedures.</p> <p>Importantly, the need to develop an anti-corruption compliance programme and assess risk is independent of the size, outreach or complexity of your organization. For example, while an SME may operate on a smaller scale, it may be even more vulnerable to the actual occurrence of corruption. It is therefore imperative that organizations of all sizes implement an anti-corruption compliance programme effectively. (Source: <a href="#">UNODC - An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide</a>)</p> <p>Anti-corruption programmes can include:</p> <ul style="list-style-type: none"> <li>■ Detailed procedures on how to handle bribes, gifts, entertainment and expenses, donations and sponsorships, political contributions, facilitation payments and conflicts of interest;</li> <li>■ Appointing a manager to devise, implement, monitor and improve the programme under the oversight of senior leadership;</li> <li>■ Communicating anti-corruption commitments to business partners;</li> <li>■ Providing communication and training to ensure employees understand;</li> <li>■ Ensuring that appropriate measures are taken in the event the anti-corruption programme is violated; and</li> <li>■ Monitoring and continuous improvement to carry out regular reviews of the anti-corruption programme, including internal audits, providing resulting reports to senior management and the Board and taking necessary actions to improve the programme.</li> </ul> <p>(Source: <a href="#">Reporting Guidance on the 10th Principle Against Corruption, UN Global Compact, Transparency International</a>)</p> <p>Participants that select “Yes” should provide additional information about the nature of their anti-corruption programme.</p>	GRI Disclosure 3-3-c (2021) for the topic GRI 205 (2016)	Principle 10	16.4, 16.5, 16.6

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
<p>AC1.1: Compliance programme - details</p>	<p>To ensure the effectiveness of your programme, there must be strong, explicit and visible support and commitment from senior management, commonly in the form of a formal statement on zero-tolerance of corruption. This support, as well as the programme itself, should be made publicly available and emphasized at both internal and external events.</p> <p>Even a well-defined programme will fail to reduce the risk of corruption if employees and business partners perceive that senior management is not committed to preventing corruption. (Source: <a href="#">UNODC - An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide</a>)</p> <p>Extending anti-corruption compliance programmes beyond your company's own operations can reap greater benefits. Participants that engage their supply chain and wider value chain through meaningful anti-corruption programmes can:</p> <ul style="list-style-type: none"> <li>■ Improve product quality</li> <li>■ Reduce fraud and related costs</li> <li>■ Enhance their reputations for honest business</li> <li>■ Improve the environment for business</li> <li>■ Create a more sustainable platform for future growth</li> </ul> <p>For larger organizations, ensuring that programmes extend across their value chain can be costly. However, it is now expected that the supplier code of conduct includes provisions related to anti-corruption. Furthermore, it is increasingly commonplace to see multinational corporations providing supplier education in the area of anti-corruption. Establishing a code of conduct for suppliers, delivering anti-corruption training and monitoring anti-corruption efforts and performance across the value chain all fall under the ambit of an effective anti-corruption programme. (Source: <a href="#">Fighting Corruption in the Supply Chain: A Guide for Customers and Supplier, United Nations Global Compact</a>)</p>	<p>GRI Disclosures 3-3-c and 3-3-d (2021)</p>	<p>Principle 10</p>	<p>16.4, 16.5, 16.6, 16.8</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
<p>AC1.2: Compliance monitoring</p>	<p>Monitoring and tracking is a key element of any programme designed by an organization to manage its potential adverse impacts. Understanding the effectiveness of your organization's actions is essential if the organization is to evaluate the efficiency of its programme and drive continuous improvement. (Source: <a href="#">GRI Disclosure 3-3-e (2021) for the topic GRI 205 (2016)</a>)</p> <p>When conducting a review of your organization's anti-corruption compliance programme, it is best to gather input from a variety of sources which include, but is not limited to, the following:</p> <ul style="list-style-type: none"> <li>■ Results of internal monitoring of relevant practices (including internal controls) by the company's management;</li> <li>■ Results of internal and external audits;</li> <li>■ Feedback from internal and external parties;</li> <li>■ Assessments of employee skills, business partners, policies and risk; and</li> <li>■ Benchmarks or comparisons with peer companies in respective industries.</li> </ul> <p>It is not enough to conduct these reviews on a one-off basis. Instead, reviews should be conducted regularly by the Board of Directors or an equivalent body. These reviews can also be complemented by ad hoc reviews where necessary (e.g., in cases of detected or alleged misconduct by employees or business partners). (Source: <a href="#">UNODC - An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide</a>)</p> <p>If an organization selects "No, we do not monitor the anti-corruption compliance programme" or "Yes, through other mechanisms," the organization will be prompted to provide additional information.</p>	<p>GRI Disclosure 3-3-e (2021) for the topic GRI 205 (2016)</p>	<p>Principle 10</p>	<p>16.4, 16.5, 16.6</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
AC2: Conflict of interest policy	<p>An additional risk that every organization may face are conflicts of interest, or instances where an individual in an organization has a professional, personal or private interest that diverges from the interest the individual is expected to have when representing the organization.</p> <p>A conflict of interest can include, but is not limited to:</p> <ul style="list-style-type: none"> <li>■ Gifts, benefits and hospitality</li> <li>■ Outside appointments</li> <li>■ Parallel internal positions</li> <li>■ Financial investments</li> <li>■ Employment of relatives</li> <li>■ Engagement of public officials</li> </ul> <p>To mitigate the risks of conflicts of interest, your organization should develop a detailed policy or set of recommendations defining possible conflicts, describing methods to address potential occurrences and ensure the policies and procedures are not only known to employees but also to your business partners and other external stakeholders.</p> <p>Conflicts of interest can affect organizations of all sizes and are often more pervasive in smaller enterprises where close relationships within ownership structures can be exposed. As a result, SMEs need to establish a clear conflict of interest policy and related procedures, in particular on evaluating and disclosing conflicts of interest that cannot be avoided or where the removal of employees from a decision is not possible. (Source: <a href="#">UNODC - An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide</a>)</p> <p>Your organization should be able to provide a link or supporting document if it has a policy commitment, either as a stand-alone policy or as part of a broader policy. This policy may be internal and unavailable on your organization's website or other public-facing channels. However, it should be made available to share or disclose upon request.</p> <p>If conflicts of interest are considered a material issue to the organization but a policy has not yet been created, participants should select "No, and we have no plans to develop a policy."</p> <p>Participants should select "No, but we plan to within the next two years" if a topic has been noted as a problem area important to preferentially address in the near future.</p>		Principle 10	16.4, 16.5, 16.6



Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
AC3: Collective action against corruption	<p>“Collective action is a collaborative and sustained process of cooperation between stakeholders. It increases the impact and credibility of individual action, brings vulnerable individual players into an alliance of like-minded organizations, and levels the playing field between competitors. Collective action can complement or temporarily substitute for and strengthen weak local laws and anti-corruption practices.”            (Source: <a href="#">World Bank Institute</a>, “<a href="#">Fighting Corruption through Collective Action – A guide for business</a>”)</p> <p>Collective action initiatives can take on various forms including, but not limited to:</p> <ul style="list-style-type: none"> <li>■ Integrity Pacts</li> <li>■ Anti-Corruption Declarations</li> <li>■ Certifying Business Coalitions</li> <li>■ Principle-Based Initiatives</li> <li>■ Education and training</li> </ul> <p>Importantly, with collective action, organizations of all sizes can make a difference in bringing about positive change in relation to anti-corruption policies and procedures, through the facilitation of cross-sector collaboration and a wider effort to decrease corruption and enable effective reform.</p> <p>For more information on the types of collective action listed, please visit the UN Global Compact’s <a href="#">website</a>.</p> <p>Participants that respond “Yes” to this question will be asked to provide additional information describing the nature of their collective action initiatives.</p> <p>If engagement in collective action has been identified as a possibility in the near future, participants can select “No, but we plan to within the next two years.”</p>	GRI Disclosure 3-3-d (2021) for the topic GRI 205 (2016)	Principle 10	16.4, 16.5, 16.6

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
AC4: Training	<p>“Corruption undermines stakeholder legitimacy and trust; it is linked to misallocation of capital, environmental harm, human exploitation, and unethical and illegal behaviour. Anti-corruption training and investment in initiatives to improve both operating environment and culture develop a company’s anti-corruption capabilities.” (Source: <a href="#">WEF Common Metrics - Governance, Ethical behaviour</a>)</p> <p>Integrity can be defined as: Behaviours and actions consistent with a set of moral or ethical principles and standards that are embraced by individuals as well as institutions. Integrity creates a barrier to corruption. (Source: <a href="#">Integrity - Corruptionary A-Z - Transparency International</a>)</p> <p>Here, “Training” refers to:</p> <ul style="list-style-type: none"> <li>■ All types of vocational training and instruction;</li> <li>■ Paid educational leave provided by an organization for its employees;</li> <li>■ Training or education pursued externally and paid for in whole or in part by an organization;</li> <li>■ Training on specific topics.</li> </ul> <p>(Source: <a href="#">GRI Disclosure 404-1</a>)</p> <p>While encouraged, it is not always possible for the entirety of an organization’s staff to receive training on a regular basis. Ideally, the decision of who should receive training will be based on the likelihood of exposure to corruption risks and individual tolerance. For example, employees and business partners operating in high-risk industries or processes, such as procurement and logistics, may require more frequent and tailored training.</p> <p>It is important that training is made available regularly and that activities are documented to facilitate monitoring of effectiveness, efficiency and sustainability. Attendance records of individual employees are also recommended to detail the amount of training each employee has received. (Source: <a href="#">UNODC - An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide</a>)</p>	<p>GRI Disclosure 205-2, 404-1 (2016);</p> <p>WEF Common Metrics</p>	<p>Principle 10</p>	<p>16.4, 16.5, 16.6</p>
AC4.1: Training frequency	<p>Consistently providing training on anti-corruption topics helps employees and senior management remain knowledgeable and mindful about potential incidents of anti-corruption, as well as up-to-date with any recent changes in company policy.</p> <p>If anti-corruption and integrity training is only provided as a one-off, please select “One time only.” If you are unaware of how often training is provided, please select “Unknown.”</p>		<p>Principle 10</p>	<p>16.4, 16.5, 16.6</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
AC5: Suspected incidents of corruption	<p>For this question, participants are expected to report whether there have been any suspected incidents of corruption (i.e., both incidents that have been substantiated and are still under investigation) during the reporting period.</p> <p>Corruption includes, but is not limited to, practices such as bribery, facilitation payments, fraud, extortion, collusion, money laundering and the offer or receipt of gifts, loans, fees, rewards, or other advantages as an inducement to do something that is dishonest, illegal, or represents a breach trust. Further examples of corruption include embezzlement, trading in influence, abuse of function, illicit enrichment, concealment and obstructing justice.</p> <p>Please note that to ascertain whether an incident constitutes an act of corruption, it is necessary to refer to your organization's code of conduct, code of ethics, regulators, relevant legislation, etc.</p> <p>Normally, the information required to answer this question can be sourced from your organization's legal affairs department, the investor relations office, the company secretary and/or the HR manager. (Source: <a href="#">UNCTAD, ISAR D.2.1</a>)</p>	<p><a href="#">GRI Disclosure 205-3 (2016)</a>; <a href="#">UNCTAD, ISAR D.2.1</a>; <a href="#">WEF Common Metrics</a></p>	<p>Principle 10</p>	<p>16.4, 16.5, 16.6</p>
AC5.1: Actions taken to address suspected incidents of corruption	<p>This question aims to understand the processes in place for addressing suspected instances of corruption. For example, if an unproven incident of corruption is reported, what steps does the organization take to investigate the legitimacy of the claim? Here, "suspected incidents" are incidents that are not necessarily confirmed but hold enough legitimacy to warrant further action.</p> <p>Your organization's commitment to zero toleration of corruption is a foundational step as part of its anti-corruption programme. However, without concrete actions taken in response to suspected corruption, your organization may be at risk of violating anti-corruption laws. (Sources: <a href="#">Reporting Guidance on the 10th Principle Against Anti-Corruption</a>; <a href="#">Global Infrastructure Anti-Corruption Centre</a>; <a href="#">UNODC, Module 6: Detecting and Investigating Corruption</a>)</p> <p>Steps that an organization can take in response to suspected incidents of corruption include, but are not limited to:</p> <ul style="list-style-type: none"> <li>■ Internal measures (investigations, review by the board of directors, review by the ethics committee)</li> <li>■ External measures (audits, third-party reviews, involvement from authorities)</li> </ul> <p>If the organization does not measure this metric, it should select "Unknown." Given the sensitive nature of this metric, participants can also select "Choose not to disclose." The election to withhold this information will be made public in participants' submitted CoP.</p>	<p><a href="#">GRI Disclosure 3-3-d (2021) for the topic GRI 205 (2016)</a>; <a href="#">UNCTAD, ISAR D.2.1</a></p>	<p>Principle 10</p>	<p>16.4, 16.5, 16.6</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
AC5.1.1: Reasoning for addressing suspected incidents of corruption	<p>This question aims to understand the reasoning for investigating potential instances of corruption. Companies can use multiple internal and external sources to detect possible instances of corruption within their organization. These include but are not limited to:</p> <ul style="list-style-type: none"> <li>■ Internal sources – Internal controls; internal investigations; internal audit; internal hotline for guidance and reporting or whistleblowing mechanisms; ombudsman</li> <li>■ External sources – External auditors; complaints and concerns from other external parties; media reports; ombudsman</li> </ul> <p>Complaints and concerns can include disputes or investigations brought about by public authorities, including government regulators or justice operators. The collaboration between anti-corruption authorities and private sector actors is an essential pillar of the wider anti-corruption movement. Clear cooperation and transparency can help authorities understand how corruption occurs and aid in future investigations. (Source: <a href="#">UNODC – An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide</a>)</p> <p>If your organization was alerted to potential incidents of corruption via a different source not listed above, please select “Other” and provide additional information.</p>	GRI Disclosure 3-3-d (2021) for the topic GRI 205 (2016)	Principle 10	16.4, 16.5, 16.6
(Optional) AC6: Practical actions	<p>This open section is for participants to provide further context and/or relevant information not covered in previous answers, including additional relevant activities implemented, anti-corruption-related goals set, and/or any challenges faced addressing anti-corruption topics.</p>	GRI Disclosures 3-3-c and 3-3-d (2021) for the topic GRI 205 (2016)	Principle 10	16.4, 16.5, 16.6

## ADDITIONAL RESOURCES ON ANTI-CORRUPTION




Topic	Resource Title
Environment (general)	<p>Principle Ten: Businesses should work against corruption in all its forms, including extortion and bribery</p> <p>Business Against Corruption – A Framework for Action   UN Global Compact</p> <p>Reporting Guidance on the 10th Principle Against Corruption   UN Global Compact</p> <p>UN Convention Against Corruption</p> <p>UNODC: An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide</p> <p>RESIST Resisting Extortion and Solicitation in International Transactions</p>
Collective Action	<p>Uniting against Corruption: A Playbook on Anti-Corruption Collective Action   UN Global Compact</p> <p>UN Global Compact Academy, Taking Collective Action for Anti-Corruption</p>
Risk Assessments	<p>UN Global Compact: A Guide for Anti-Corruption Risk Assessment</p>
Supply Chains	<p>UN Global Compact: Fighting Corruption in the Supply Chain: A Guide for Customers and Suppliers</p>



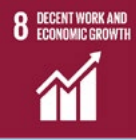

# MAPPING AGAINST THE SUSTAINABLE DEVELOPMENT GOALS

The **17 Sustainable Development Goals (SDGs)** are the heart of the **2030 Agenda for Sustainable Development** adopted by all United Nations Member States in 2015. By taking action to implement the Ten Principles of the UN Global Compact, businesses are also contributing to the achievement of the SDGs.




The following table outlines which specific SDG targets are addressed by individual questions in the Communication on Progress (CoP). Some targets may be omitted if they are not directly relevant to the CoP questions. For additional guidance, refer to [The Goals and Targets Database](#), an online resource developed by the UN Global Compact and GRI, which helps businesses identify potential disclosures for each SDG across its 169 targets.




Sustainable Development Goal	SDG Target	Related Communication on Progress Questions
 <p>SDG 1: End poverty in all its forms everywhere</p>	1.1	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	1.2	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L6, HR/L7, HR/L8
	1.3	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	1.4	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L6, HR/L7, HR/L8
	1.5	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E5, E5.1, E6, E6.1, E7, E8, E9, E16
	1.a	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	1.b	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
 <p>SDG 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture</p>	2.1	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E11, E12, E13, E16
	2.3	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E11, E12, E13, E16
	2.4	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E7, E16
	2.5	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	2.a	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	2.c	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8

Sustainable Development Goal	SDG Target	Related Communication on Progress Questions
 <p>SDG 3: Ensure healthy lives and promote well-being for all at all ages</p>	3.1	HR/L2, HR/L2.1, HR/L2.3, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	3.2	HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	3.3	HR/L2, HR/L2.1, HR/L2.2, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	3.4	HR/L2, HR/L2.1, HR/L2.2, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, , HR/L8
	3.7	HR/L2, HR/L2.1, HR/L2.2, HR/L2.3, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	3.8	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L6, HR/L7, HR/L8
	3.9	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E7, E8, E14, E15
 <p>SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all</p>	4.1	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	4.2	HR/L2, HR/L3, HR/L4, HR/L4.1, HR/L5, HR/L8
	4.3	G10, G11, HR/L2, HR/L3, HR/L4, HR/L4.1, HR/L5, HR/L6, HR/L8
	4.4	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	4.5	G10, G11, HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	4.7	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	 <p>SDG 5: Achieve gender equality and empower all women and girls</p>	5.1
5.2		G2, G3, G3.1, G4, G4.1, G5, G5.1, G6, G6.1, G7, HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
5.3		HHR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L6, HR/L7, HR/L8
5.4		HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L5, HR/L6, HR/L8
5.5		G2, G3, G3.1, G4, G4.1, G5, G5.1, G6, G6.1, G7, G9, G10, G11, HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L6, HR/L8
5.6		HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8

Sustainable Development Goal	SDG Target	Related Communication on Progress Questions
 <p>SDG 6: Ensure availability and sustainable management of water and sanitation for all</p>	6.1	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E11, E12, E16
	6.2	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	6.3	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E11, E12, E14, E15, E16
	6.4	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E11, E12, E16
	6.5	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E7, E11, E12, E16
	6.6	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E7, E11, E12, E13, E16
 <p>SDG 7: Ensure access to affordable, reliable, sustainable and modern energy for all</p>	7.1	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E7, E8, E9, E16
	7.2	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E7, E8, E9, E16
	7.3	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E7, E8, E9, E16
 <p>SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all</p>	8.1	G1, G2, G3, G3.1, G4, G4.1, G5, G5.1, G7, G8, G12, G13
	8.3	G1, G2, G3, G3.1, G4, G4.1, G5, G5.1, G8, G12, G13, HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L2.2, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1
	8.4	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E7, E8, E9, E16
	8.5	G1, G2, G3, G3.1, G4, G4.1, G5, G5.1, G6, G6.1, G7, G8, G10, G11, G12, G13, HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L2.3, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L6, HR/L7, HR/L8
	8.6	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L2.3, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	8.7	G1, G2, G3, G3.1, G4, G4.1, G5, G5.1, G6, G6.1, G7, G8, G9, G12, G13, HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	8.8	G1, G2, G3, G3.1, G4, G4.1, G5, G5.1, G6, G6.1, G7, G8, G9, G12, G13, HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	8.9	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
 <p>SDG 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation</p>	9.1	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	9.2	HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	9.4	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E7, E8, E9, E11, E12, E16
	9.5	E1, E1.1, E9
	9.5	E1, E1.1, E9



Sustainable Development Goal	SDG Target	Related Communication on Progress Questions
 <p>SDG 10: Reduce inequality within and among countries</p>	10.1	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	10.2	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	10.3	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	10.4	HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	10.7	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
 <p>SDG 11: Make cities and human settlements inclusive, safe, resilient and sustainable</p>	11.1	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	11.3	E1, E1.1, E2, E3, E3.1, E3.1, E3.1.1, E3.1.2, E4, E5, E5.1, E6, E6.1, E7, E8, E9, E11, E12, E16
	11.5	E1, E1.1, E2, E3, E3.1, E3.1, E3.1.1, E3.1.2, E4, E7, E11, E12, E16
	11.6	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E14, E15, E16
 <p>SDG 12: Ensure sustainable consumption and production patterns</p>	12.1	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E7, E11, E12
	12.2	E1, E1.1, E2, E3, E3.1,, E3.1.1, E3.1.2, E4, E7, E11, E12, E13, E15
	12.3	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E15
	12.4	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E5, E5.1, E6, E6.1, E7, E8, E9, E11, E12, E13, E14, E15, E16
	12.5	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E15, E16
	12.6	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E16

Sustainable Development Goal	SDG Target	Related Communication on Progress Questions
 <p>SDG 13: Take urgent action to combat climate change and its impacts</p>	13.1	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E5, E5.1, E6, E6.1, E7, E16
	13.2	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E5, E5.1, E6, E6.1, E7, E8, E16
	13.3	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E5, E5.1, E6, E6.1, E7, E8, E16
	13.a	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E5, E5.1, E6, E6.1, E7, E16
	13.b	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E5, E5.1, E6, E6.1, E7, E16
 <p>SDG 14: Conserve and sustainably use the oceans, seas and marine resources for sustainable development</p>	14.1	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E8, E11, E12, E13, E14, E15, E16
	14.2	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E8, E11, E12, E13, E14, E15, E16
	14.3	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E5, E5.1, E6, E6.1, E16
 <p>SDG 15: Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, halt and reverse land degradation and halt biodiversity loss</p>	15.1	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E11, E12, E13, E14, E15, E16
	15.2	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E13, E14, E15, E16
	15.3	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E11, E12, E13, E14, E15, E16
	15.4	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E11, E12, E13, E14, E15, E16
	15.5	G1, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E8, E11, E12, E13, E14, E15, E16
	15.a	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E8, E9, E11, E12, E13, E14, E15, E16
	15.b	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E8, E9, E11, E12, E13, E14, E15, E16

Sustainable Development Goal	SDG Target	Related Communication on Progress Questions
 <p data-bbox="128 461 562 594">SDG 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</p>	16.1	G1, G2, G3, G3.1, G4, G4.1, G5, G5.1, G6, G6.1, G7, G8, G12, G13, HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	16.2	G1, G2, G3, G3.1, G4, G4.1, G5, G5.1, G6, G6.1, G7, G8, G12, G13, HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	16.3	G1, G2, G3, G3.1, G4, G4.1, G5, G5.1, G6, G6.1, G7, G8, G12, G13, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L7
	16.4	G1, G2, G3, G3.1, G4, G4.1, G5, G5.1, G6, G6.1, G7, G8, G12, G13, AC1, AC1.1, AC1.2, AC2, AC3, AC4, AC4.1, AC5, AC5.1, AC5.1.1, AC6
	16.5	GG1, G2, G3, G3.1, G4, G4.1, G5, G5.1, G6, G6.1, G7, G8, G12, G13, AC1, AC1.1, AC1.2, AC2, AC3, AC4, AC4.1, AC5, AC5.1, AC5.1.1, AC6
	16.6	G1, G2, G3, G3.1, G4, G4.1, G5, G5.1, G6, G6.1, G7, G8, G12, G13, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, E1, E1.1, E2, AC1, AC1.1, AC1.2, AC2, AC3, AC4, AC4.1, AC5, AC5.1, AC5.1.1, AC6
	16.7	G1, G2, G3, G3.1, G4, G4.1, G8, G9, G10, G11, HR/L2, HR/L2.1, HR/L3, HR/L6, HR/L8, E2
	16.8	G1, G2, G3, G3.1, G4, G4.1, G5, G5.1, G6, G6.1, G7, G8, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8, E1, E1.1, E3, AC1.1, AC3
	16.9	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3
	16.10	G4, G4.1, G5, G5.1, G6, G6.1, G7, HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L2.2, HR/L2.3, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8, E2

# GLOSSARY

Term	Definition
Acts of interference	<p>“Interference is any act designed to promote the establishment of workers’ organizations under the domination of employers or employers’ organizations, or to support workers’ organizations by financial or other means, with the object of placing them under the control of employers or their organizations.</p> <p>ILO Convention No. 98 concerning the Right to Organize and Collective Bargaining includes protection against anti-union discrimination and interference. Protection from employers’ interference includes all stages of the employment relationship, from hiring to termination.”            Source: <a href="#">International Labour Organization (ILO) Convention No. 98</a></p>
Ad hoc basis review	<p>“An evaluation or assessment of the company’s [anti-corruption] compliance programme conducted outside of routine or scheduled evaluations, usually to evaluate specific processes or emerging concerns.”            Source: <a href="#">UNODC</a></p>
Affected stakeholders	<p>“Affected stakeholders are individuals or groups who may be (negatively) impacted by company’s actions and decisions within the relevant topic area. Affected stakeholders might include internal stakeholders (e.g., employees and contract workers), as well as external stakeholders (e.g., supply chain workers, communities, consumers and end users of products).”            Source: <a href="#">UN Guiding Principles Reporting Framework</a></p> <p>“Individuals or groups whose interests are affected or could be affected – positively or negatively – by the undertaking’s activities and its direct and indirect business relationships across its value chain.”            Source: <a href="#">EFRAG, Draft ESRS- Appendix VI, Acronyms and glossary of terms</a></p>
Air pollution	<p>“Degradation of air quality with negative effects on human health or the natural or built environment due to the introduction, by natural processes or human activity, into the atmosphere of substances (gases, aerosols) which have a direct (primary pollutants) or indirect (secondary pollutants) harmful effect.”            Source: <a href="#">IPCC, 2018</a></p>
Alternative materials	<p>“Materials employed in the place of others which are more dangerous for the environment, such as phosphate substitutes in detergents. These materials are often biodegradable or possess longer lifecycles and aim to reduce the impact of waste generation.”            Source: <a href="#">European Environment Information and Observation Network</a></p>
Ammonia (NH <sub>3</sub> )	<p>“Ammonia occurs naturally and is produced by human activity. It is an important source of nitrogen which is needed by plants and animals. Ammonia is a colorless gas with a very distinct odor. This odor is familiar to many people because ammonia is used in smelling salts, many household and industrial cleaners, and window-cleaning products.”            Source: <a href="#">National Institutes of Health (NIH)</a></p> <p>“In its pure state and under usual environmental conditions, ammonia exists as a colourless, pungent-smelling gas. It is alkaline, caustic and an irritant. Under high pressure, ammonia can be stored as a liquid. It is highly soluble in water. It reacts with acids to form ammonium salts.”            Source: <a href="#">European Environment Agency (EEA)</a></p>

Audit (internal/external)	<p>A formal process by which an independent body or individual is charged to comprehensively review and cross-examine the case in order to determine whether it has been treated appropriately and effectively. The review may conclude with recommendations for sanctions and/or corrective actions. Source: <a href="#">UNODC</a></p>
Automated controls monitoring	<p>“Computer-based monitoring systems continuously monitor the company’s compliance programme such as the various processes, documentation and other requirements. It enables early detection and correction of compliance irregularities.” Source: <a href="#">UNODC</a></p>
Average gender pay gap	<p>The ILO defines equal remuneration for work of equal value as “remuneration for work which is of equal value, whether performed by a man or a woman, shall be paid without discrimination on the grounds of sex”. The concept of equal value refers to work that requires comparable skills, effort and responsibility and is performed under similar working conditions.</p> <p>For each job level or category, companies are to calculate the gap of gross hourly earnings paid to female and male employees and report the average gap of earnings across job categories as a percentage.</p> $\frac{\text{(Average gross hourly earnings of male employees - average gross hourly earnings of female employees)}}{\text{Average gross hourly earnings of male employees}} \times 100 = \text{___}\%$ <p>Sources: <a href="#">ILO - C100 - Equal Remuneration Convention, 1951 (No. 100)</a>; <a href="#">EFRAG Voluntary Sustainability Reporting Standards for non-listed SMEs (VSME)</a></p>
Biodiversity	<p>“The variability among living organisms from all sources including, inter alia, terrestrial, marine and other aquatic ecosystems and the ecological complexes of which they are part; this includes diversity within species, between species and of ecosystems.” Source: <a href="#">Convention on Biological Diversity (CBD)</a></p>
Black Carbon (BC)	<p>“Operationally defined aerosol species based on measurement of light absorption and chemical reactivity and/or thermal stability. It is sometimes referred to as soot. BC is mostly formed by the incomplete combustion of fossil fuels, biofuels and biomass but it also occurs naturally. It stays in the atmosphere only for days or weeks. It is the most strongly light-absorbing component of particulate matter (PM) and has a warming effect by absorbing heat into the atmosphere and reducing the albedo when deposited on snow or ice.” Source: <a href="#">IPCC, 2018</a></p>
Business relationships	<p>“Relationships directly linked to a company’s operations, products or services, including business partners, entities in the value chain, State or non-State entities, indirect relationships in the value chain and/or minority and majority shareholding positions in joint ventures. Entities with which a company has some form of direct and formal engagement for the purpose of meeting its business objectives. This includes but is not limited to contractual relationships. Examples include joint venture partners, vendors, franchisees or licensees, business customers, clients, governments, suppliers, contractors and consultants.” Source: <a href="#">UN Guiding Principles Reporting Framework</a></p>

Capacity building	<p>Defined as “the process of developing and strengthening the skills, instincts, abilities, processes and resources that organizations and communities need to survive, adapt, and thrive in a fast-changing world. An essential ingredient in capacity-building is transformation that is generated and sustained over time from within; transformation of this kind goes beyond performing tasks to changing mindsets and attitudes.”</p> <p>Source: <a href="#">United Nations</a></p>
Carbon capture and storage (CCS)	<p>“A process in which a relatively pure stream of carbon dioxide (CO<sub>2</sub>) from industrial and energy-related sources is separated (captured), conditioned, compressed and transported to a storage location for long-term isolation from the atmosphere.”</p> <p>Source: <a href="#">IPCC, 2018</a></p>
Carbon dioxide (CO <sub>2</sub> )	<p>“A naturally occurring gas, CO<sub>2</sub> is also a by-product of burning fossil fuels (such as oil, gas and coal), of burning biomass, of land-use changes (LUC) and of industrial processes (e.g., cement production). It is the principal anthropogenic greenhouse gas (GHG) that affects the Earth’s radiative balance. It is the reference gas against which other GHGs are measured and therefore has a global warming potential (GWP) of 1.”</p> <p>Source: <a href="#">IPCC, 2018</a></p>
Carbon Monoxide (CO)	<p>“A colorless, practically odorless, and tasteless gas or liquid. It results from incomplete oxidation of carbon in combustion. Burns with a violet flame. Slightly soluble in water; soluble in alcohol and benzene.”</p> <p>Source: <a href="#">United States Environmental Protection Agency (EPA)</a></p>
Child labour	<p>The term “child labour” is often defined as “work that deprives children of their childhood, their potential, and their dignity, and that is harmful to physical and mental development. It refers to work that is mentally, physically, socially, or morally dangerous and harmful to children and/or interferes with their schooling by depriving them of the opportunity to attend school, obliging them to leave school prematurely or requiring them to attempt to combine school attendance with excessively long and heavy work.”</p> <p>Source: <a href="#">International Labour Organization</a></p>
Circular initiatives	<p>“Initiatives that contribute to the circular economy, a system whereby the value of products, materials and other resources in the economy is maintained for as long as possible, enhancing their efficient use in production and consumption, thereby reducing the environmental impact of their use, minimising waste and the release of hazardous substances at all stages of their life cycle, including through the application of the waste hierarchy.”</p> <p>Source: <a href="#">EFRAG, ESRS E5</a></p>
Circularity measures	<p>“Measures taken to retain the value of products, materials, and resources and redirect them back to use for as long as possible with the lowest carbon and resource footprint possible, such that fewer raw materials and resources are extracted and waste generation is prevented.”</p> <p>Source: <a href="#">GRI Standards Glossary</a></p>

Climate adaptation plan	<p>"Adaptation refers to adjustments in ecological, social or economic systems in response to actual or expected climatic stimuli and their effects. It refers to changes in processes, practices and structures to moderate potential damages or to benefit from opportunities associated with climate change. In simple terms, countries and communities need to develop adaptation solutions and implement actions to respond to current and future climate change impacts." Source: <a href="#">UNFCCC</a></p> <p>"Climate adaptation means taking action to prepare for and adjust to the current and projected impacts of climate change." Source: <a href="#">Global Center on Adaptation</a></p>
Climate change	<p>Refers to "a change in the state of the climate that can be identified (e.g., by using statistical tests) by changes in the mean and/or the variability of its properties and that persists for an extended period, typically decades or longer. Climate change may be due to natural internal processes or external forcings such as modulations of the solar cycles, volcanic eruptions and persistent anthropogenic changes in the composition of the atmosphere or in land use. Note that the Framework Convention on Climate Change (UNFCCC), in its Article 1, defines climate change as: 'a change of climate which is attributed directly or indirectly to human activity that alters the composition of the global atmosphere and which is in addition to natural climate variability observed over comparable time periods.' The UNFCCC thus makes a distinction between climate change attributable to human activities altering the atmospheric composition and climate variability attributable to natural causes." Source: <a href="#">IPCC, 2018</a></p>
CO <sub>2</sub> equivalent (CO <sub>2</sub> -eq) emission	<p>"The amount of carbon dioxide (CO<sub>2</sub>) emission that would cause the same integrated radiative forcing or temperature change, over a given time horizon, as an emitted amount of a greenhouse gas (GHG) or a mixture of GHGs. There are a number of ways to compute such equivalent emissions and choose appropriate time horizons. Most typically, the CO<sub>2</sub>-equivalent emission is obtained by multiplying the emission of a GHG by its global warming potential (GWP) for a 100-year time horizon. For a mix of GHGs it is obtained by summing the CO<sub>2</sub>-equivalent emissions of each gas. CO<sub>2</sub>-equivalent emission is a common scale for comparing emissions of different GHGs but does not imply equivalence of the corresponding climate change responses. There is generally no connection between CO<sub>2</sub>-equivalent emissions and resulting CO<sub>2</sub>-equivalent concentrations." Source: <a href="#">IPCC, 2018</a></p>
Code of conduct	<p>"A code of conduct is a document issued by an organization addressed to employees and third parties in order to implement a series of practices and behaviours that reflect an ethical business philosophy." Source: <a href="#">Sustainability for All, Acciona</a></p>
Collective action	<p>"Coordinated effort among a group of people and/or institutions within an agreed-upon process in support of a common goal." Source: <a href="#">Pacific Institute and Shift</a></p>
Collective bargaining	<p>"All negotiations which take place between one or more employers or employers' organizations, on the one hand, and one or more workers' organizations (trade unions), on the other, for determining working conditions and terms of employment or for regulating relations between employers and workers.</p> <p>Note 1: Collective agreements can be at the level of the organization; at the industry level, in countries where that is the practice; or at both.</p> <p>Note 2: Collective agreements can cover specific groups of workers; for example, those performing a specific activity or working at a specific location.</p> <p>Note 3: This definition is based on the International Labour Organization (ILO) Convention 154, 'Collective Bargaining Convention', 1981." Source: <a href="#">GRI Standards Glossary</a></p>

Collective bargaining agreements	<p>“Contractual agreement between an employer and a labour union that governs wages, hours and working conditions for employees and which can be enforced against both the employer and the union for failure to comply with its terms. Such an agreement is generally reached following the process of collective bargaining.</p> <p>International Labour Organization Recommendation No.91 defines collective agreements as all agreements in writing regarding working conditions and terms of employment concluded between an employer, a group of employers or one or more employers’ organizations, on the one hand, and one or more representative workers’ organizations, or, in the absence of such organizations, the representatives of the workers duly elected and authorized by them in accordance with national laws and regulations.”</p> <p>Source: <a href="#">UNTERM, ILO Recommendation No.91</a></p>
Compliance Programme	<p>“A company’s set of internal policies and procedures put into place in order to comply with laws, rules and regulations or to uphold a business’s reputation.”</p> <p>Source: <a href="#">UNODC</a></p>
Conflict of interest	<p>“Situation where an individual is confronted with choosing between the requirements of their function in the organization and their other personal or professional interests or responsibilities.”</p> <p>Source: <a href="#">GRI Standards Glossary</a></p>
Contractor	<p>“Contractors include core and non-core contractors. Core contractors means third parties such as employment agencies or labour providers that provide workers to a company (i.e., the workers are not direct employees of the user company) but where the work of these workers is controlled by the company and where the workers perform roles that are the same as or similar to those of employees or workers otherwise engaged in the company’s core business — for example, working on production lines in a manufacturing company or providing care in a care facility. Non-core contractors are third-party contractors or service providers who provide services to a company. The workers are controlled by the non-core contractor and their workers perform services that are not core to the user company’s business, for example providing cleaning, catering or security services for the user company.”</p> <p>Source: <a href="#">UN Global Compact, Forward Faster Living Wage Action Guide</a></p>
Corruption	<p>“Abuse of entrusted power for private gain,’ which can be instigated by individuals or organizations.”</p> <p>Source: <a href="#">Transparency International - Business Principles for Countering Bribery</a></p> <p>“Corruption includes practices such as bribery, facilitation payments, fraud, extortion, collusion, and money laundering. It also includes an offer or receipt of any gift, loan, fee, reward, or other advantage to or from any person as an inducement to do something that is dishonest, illegal, or a breach of trust in the conduct of the enterprise’s business. This can include cash or in-kind benefits, such as free goods, gifts, holidays, or special personal services provided for the purpose of an improper advantage, or that can result in moral pressure to receive such an advantage.”</p> <p>Source: <a href="#">GRI Standards Glossary</a></p>
Decent work	<p>“Decent work sums up the aspirations of people in their working lives. It involves opportunities for work that are productive and deliver a fair income, security in the workplace and social protection for families, better prospects for personal development and social integration, freedom for people to express their concerns, organize and participate in the decisions that affect their lives and equality of opportunity and treatment for all women and men.”</p> <p>Source: <a href="#">Decent work   International Labour Organization</a></p>



Digital security and privacy	<p>"Without adequate protection in place, data about customers or users can be collected, held or monetized in ways that lead to adverse impacts on digital security, privacy and other related human rights."  Source: <a href="#">Shift - Red Flag 16</a></p>
Discrimination	<p>"Act and result of treating persons unequally by imposing unequal burdens or denying benefits instead of treating each person fairly on the basis of individual merit Note: Discrimination can also include harassment, defined as a course of comments or actions that are unwelcome, or should reasonably be known to be unwelcome, to the person towards whom they are addressed."  Source: <a href="#">GRI Standards Glossary</a></p>
Due diligence	<p>"A process to identify, prevent, mitigate and account for how an organization addresses its actual and potential negative impacts."  Source: <a href="#">GRI Standards Glossary</a></p>
Employee	<p>"Individual who is in an employment relationship with the organization according to national law or practice." Does not include contractors, vendors or external consultants."  Source: <a href="#">GRI Standards Glossary</a></p>
Executive Pay	<p>"Compensation and remuneration paid to the organization's senior executives. This includes fixed pay and variable pay, sign-on bonuses or recruitment incentive payments, termination payments, clawbacks and retirement benefits."  Source: <a href="#">GRI Disclosure 2-19</a></p>
External independent monitoring	<p>"An independent and external individual or organization charged by the company or regulatory authority to evaluate and assess the efficiency and effectiveness of the company's anti-corruption compliance programme."  Source: <a href="#">UNODC</a></p>
Forced Labour	<p>"All work or service that is exacted from any person under the threat of a penalty and for which the person has not offered himself or herself voluntarily."  Source: <a href="#">ILO Forced Labour Convention, 1930 (No. 29)</a></p> <p>"Note 1: The most extreme examples of forced or compulsory labor are slave labor and bonded labor, but debts can also be used as a means of maintaining workers in a state of forced labor.</p> <p>Note 2: Indicators of forced labor include withholding identity papers, requiring compulsory deposits, and compelling workers, under threat of firing, to work extra hours to which they have not previously agreed."  Source: <a href="#">GRI Standards Glossary</a></p>
Fossil fuel	<p>"An energy source formed in the Earth's crust from decayed organic material. The common fossil fuels are petroleum, coal, and natural gas."  Source: <a href="#">US Energy Information Administration (eia)</a></p>

Freedom of association	<p>"Right of employers and workers to form, to join and to run their own organizations without prior authorization or interference by the state or any other entity."</p> <p>Source: <a href="#">GRI Standards Glossary</a></p>
Freedom of expression	<p>"Everyone has the right to freedom of opinion and expression; this right includes freedom to hold opinions without interference and to seek, receive and impart information and ideas through any media and regardless of frontiers."</p> <p>Source: <a href="#">United Nations, Universal Declaration of Human Rights</a></p>
Governance Body	<p>"Formalized group of persons charged with ultimate authority in an organization.</p> <p>Note: highest governance body: In some jurisdictions, governance systems consist of two tiers, where supervision and management are separated or where local law provides for a supervisory board drawn from non-executives to oversee an executive management board. In such cases, both tiers are included under the definition of highest governance body."</p> <p>Source: <a href="#">GRI Standards Glossary</a></p>
Greenhouse gas (GHG)	<p>"Greenhouse gases are those gaseous constituents of the atmosphere, both natural and anthropogenic, that absorb and emit radiation at specific wavelengths within the spectrum of terrestrial radiation emitted by the Earth's surface, the atmosphere itself and by clouds. This property causes the greenhouse effect. Water vapour (H<sub>2</sub>O), carbon dioxide (CO<sub>2</sub>), nitrous oxide (N<sub>2</sub>O), methane (CH<sub>4</sub>) and ozone (O<sub>3</sub>) are the primary GHGs in the Earth's atmosphere. Moreover, there are a number of entirely human-made GHGs in the atmosphere, such as the halocarbons and other chlorine- and bromine-containing substances, dealt with under the Montreal Protocol. Beside CO<sub>2</sub>, N<sub>2</sub>O and CH<sub>4</sub>, the Kyoto Protocol deals with the GHGs sulphur hexafluoride (SF<sub>6</sub>), hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs)."</p> <p>Source: <a href="#">IPCC, 2018</a></p>
Grievance	<p>"A perceived injustice evoking an individual's or a group's sense of entitlement, which may be based on law, contract, explicit or implicit promises, customary practice, or general notions of fairness of aggrieved community."</p> <p>Source: <a href="#">United Nations, Guiding Principles on Business and Human Rights</a></p>
Grievance mechanism	<p>"A routinized process through which grievances can be raised and remedy can be sought."</p> <p>Source: <a href="#">United Nations, Guiding Principles on Business and Human Rights</a></p>
Hazardous air pollutants (HAPs)	<p>"Also known as toxic air pollutants or air toxics, are those pollutants that are known or suspected to cause cancer or other serious health effects, such as reproductive effects or birth defects, or adverse environmental effects.</p> <p>Examples of toxic air pollutants include benzene, which is found in gasoline; perchloroethylene, which is emitted from some dry cleaning facilities; and methylene chloride, which is used as a solvent and paint stripper by a number of industries.</p> <p>Examples of other listed air toxics include dioxin, asbestos, toluene, and metals such as cadmium, mercury, chromium, and lead compounds."</p> <p>Source: <a href="#">United States Environmental Protection Agency (EPA)</a></p>

Hazardous waste	<p>“The Basel Convention on the Control of Transboundary Movements of Harzardous Wastes and Their Disposal (the “Convention”) provides guidance on what can be considered hazardous waste. Annex I and Annex III of the Convention provide specific lists related to the composition and characteristics of hazardous waste.”</p> <p>Further definitions can be found in domestic legislation worldwide. Source: <a href="#">Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal</a></p>
Human rights	<p>“Human rights are rights we have simply because we exist as human beings - they are not granted by any state. These universal rights are inherent to us all, regardless of nationality, sex, national or ethnic origin, color, religion, language, or any other status. They range from the most fundamental - the right to life - to those that make life worth living, such as the rights to food, education, work, health, and liberty.”</p> <p>Source: <a href="#">OHCHR   What are Human Rights</a></p>
Impact	<p>“The effect the organization has or could have on the economy, environment, and people, including on their human rights, which in turn can indicate its contribution (negative or positive) to sustainable development.</p> <p>Note: Impacts can be actual or potential, negative or positive, short-term or long-term, intended or unintended, and reversible or irreversible.”</p> <p>Source: <a href="#">GRI Standards Glossary</a></p>
Indigenous Peoples	<p>“Indigenous peoples are generally identified as:</p> <ul style="list-style-type: none"> <li>• Tribal Peoples in independent countries whose social, cultural and economic conditions distinguish them from other sections of the national community, and whose status is regulated wholly or partially by their own customs or traditions or by special laws or regulations;</li> <li>• Peoples in independent countries who are regarded as indigenous on account of their descent from the populations which inhabited the country, or a geographical region to which the country belongs, at the time of conquest or colonization or the establishment of present state boundaries and who, irrespective of their legal status, retain some or all of their own social, economic, cultural and political institutions.”</li> </ul> <p>Sources: <a href="#">International Labour Organization (ILO), Indigenous and Tribal Peoples Convention, 1989 (No. 169)</a>; <a href="#">GRI Standards Glossary</a></p>
Independent board member	<p>“Board members that exercise independent judgment free from any external influence or conflicts of interest. Independence generally means the exercise of objective, unfettered judgement. When used as the measure by which to judge the appearance of independence, or to categorise a nonexecutive member of the administrative, management and supervisory bodies or their committees as independent, it means the absence of an interest, position, association or relationship which, when judged from the perspective of a reasonable and informed third party, is likely to influence unduly or cause bias in decision-making.”</p> <p>Source: <a href="#">EFRAG, Draft ESRS- Appendix VI, Acronyms and glossary of terms</a></p>
Internal employee self-evaluation	<p>“The company’s anti-corruption compliance programme is internally assessed by employees using pre-identified, standardized evaluation criteria and benchmarks, usually undertaken by means of questionnaire or similar tools. Such employees are usually charged with compliance or review responsibilities and report directly to executive management. To avoid conflicts of interest, they are not involved in the company’s operations.”</p> <p>Source: <a href="#">UNODC</a></p>

Internal investigation	<p>"An investigation or formal inquiry undertaken within the company to determine whether an alleged case of corruption violated internal policies, laws or regulations. It entails additional fact-finding and is a systematic and detailed examination of the case." Source: <a href="#">UNODC</a></p>
Key biodiversity areas (KBAs)	<p>"KBAs are sites contributing significantly to the global persistence of biodiversity." KBAs are defined by the KBA partnership and can be viewed at: <a href="http://www.keybiodiversityareas.org/site/mapsearch">http://www.keybiodiversityareas.org/site/mapsearch</a> Source: <a href="#">IUCN, A Global Standard for the Identification of Key Biodiversity Areas. Version 1.0, 2016.</a></p>
Labour rights	<p>"Workers' rights encompass a large array of human rights from the right to decent work and freedom of association to equal opportunity and protection against discrimination. Specific rights related to the workplace include health and safety in the workplace and the right to privacy at work, among many others. Given the relationship between workers, employers and the state, worker's rights are where business and human rights most often intersect.</p> <p>Workers' rights at the international level are laid out in a number of human rights conventions and treaties including the Universal Declaration on Human Rights (Articles 23 and 24, 1948) and the International Covenant on Economic, Social and Cultural Rights (1966). Since 1919, the International Labour Organization (ILO) has developed a system of international labour standards. These are legal instruments drawn up by the ILO's constituents (governments, employers and workers) setting out basic principles and rights at work. The ILO's Governing Body has identified eight conventions as "fundamental," which address freedom of association, collective bargaining, equal remuneration, non-discrimination and eliminating forced and child labour. Other non-fundamental ILO Conventions cover issues including wages, working hours, occupational health to safety, maternity protection and social security.</p> <p>The ILO has likewise developed several gender equality standards, including the principle of equal remuneration for men and women workers for work of equal value (Equal Remuneration Convention); the prohibition of discrimination on the basis of, among others, sex (Discrimination (Employment and Occupation) Convention); the provision of equal opportunities and equal treatment for workers with family responsibilities to engage in employment (Workers with Family Responsibilities Convention); and the provision on supporting women's reproductive rights (Maternity Protection Convention)."</p> <p>Sources: <a href="#">The Danish Institute for Human Rights</a>; <a href="#">National Action Plans on Business and Human Rights</a></p>
Local communities	<p>"Individuals or groups of individuals living or working in areas that are affected or that could be affected by the organization's activities</p> <p>Note: The local community can range from those living adjacent to the organization's operations to those living at a distance." Source: <a href="#">GRI Standards Glossary</a></p>
Low-carbon technologies	<p>"Products that produce less pollution than their traditional energy counterparts."</p> <p>Referred to as "innovative technical solutions that are characterized by a low emission intensity, compared to state of the art alternatives."</p> <p>Examples: wind turbines, solar panels, biomass systems and carbon capture equipment. Sources: <a href="#">International Monetary Fund</a>; <a href="#">World Economic Forum</a></p>
Manager	<p>"Managers plan, direct, coordinate and evaluate the overall activities of enterprises, governments and other organizations, or of organizational units within them, and formulate and review their policies, laws, rules and regulations." Source: <a href="#">ILO, ISCO-08</a></p>

Materiality (financial)	<p>"A sustainability matter is material from a financial perspective if it generates risks or opportunities that affect (or could reasonably be expected to affect) the undertaking's financial position, financial performance, cash flows, access to finance or cost of capital over the short, medium or long term."</p> <p>Source: <a href="#">EFRAG, Draft ESRS- Appendix VI, Acronyms and glossary of terms</a></p>
Materiality (impact)	<p>"A sustainability matter is material from an impact perspective when it pertains to the undertaking's material actual or potential, positive or negative impacts on people or the environment over the short-, medium- and long-term. A material sustainability matter from an impact perspective includes impacts connected with the undertaking's own operations and upstream and downstream value chain, including through its products and services, as well as through its business relationships."</p> <p>Source: <a href="#">EFRAG, Draft ESRS- Appendix VI, Acronyms and glossary of terms</a></p>
Methane (CH <sub>4</sub> )	<p>"One of the six greenhouse gases (GHGs) to be mitigated under the Kyoto Protocol and is the major component of natural gas and associated with all hydrocarbon fuels. Significant emissions occur as a result of animal husbandry and agriculture, and their management represents a major mitigation option."</p> <p>Source: <a href="#">IPCC, 2018</a></p>
Minority group	<p>"An ethnic, religious or linguistic minority is any group of persons which constitutes less than half of the population in the entire territory of a State whose members share common characteristics of culture, religion or language, or a combination of any of these. A person can freely belong to an ethnic, religious or linguistic minority without any requirement of citizenship, residence, official recognition or any other status."</p> <p>Source: <a href="#">OHCHR</a></p>
Non-binary	<p>"Most people—including most transgender people—are either male or female. But some people don't neatly fit into the categories of "man" or "woman," or "male" or "female." For example, some people have a gender that blends elements of being a man or a woman, or a gender that is different than either male or female. Some people don't identify with any gender. Some people's gender changes over time.</p> <p>People whose gender is not male or female use many different terms to describe themselves, with "non-binary" being one of the most common. Other terms include genderqueer, agender and bigender. None of these terms mean exactly the same thing, but all speak to an experience of gender that is not simply male or female."</p> <p>Source: <a href="#">A4TE (Advocates for Trans Equality)</a></p>
NO <sub>x</sub> (Nitrogen oxides)	<p>"Nitric Oxide (NO) and Nitrogen Dioxide (NO<sub>2</sub>) are collectively known as Nitrogen Oxides (NO<sub>x</sub>). They can be sourced from combustion in the transport, industry and energy sectors and are major air pollutants, causing heart disease and respiratory illness."</p> <p>Source: <a href="#">UNEP</a></p>

Nuclear energy	<p>"Power, especially electricity, the source of which is nuclear fission or fusion."  Source: <a href="#">UNTERM</a></p>
Organic Carbon (OC)	<p>"Organic carbon usually refers to the carbon fraction of the aerosol that is not black. This term is an oversimplification because organic carbon may contain hundreds or thousands of different organic compounds with varying atmospheric behaviour. It is the quantity that results from thermal analysis of carbon aerosols."  Source: <a href="#">UN Environment (2019) Global Environment Outlook - GEO-6</a></p>
Particulate matter (PM <sub>2.5</sub> )	<p>"Describes fine inhalable particles, with diameters that are generally 2.5 micrometers and smaller."  Source: <a href="#">United States Environmental Protection Agency (EPA)</a></p>
Particulate matter (PM <sub>10</sub> )	<p>"Inhalable particles, with diameters that are generally 10 micrometers and smaller. These particles can be derived from point sources (e.g., construction sites, smoke stacks) or be due to chemical reactions in the atmosphere. Due to their small size, they are easily inhaled and can cause lung damage or, in some cases, be absorbed by a person's blood stream."  Source: <a href="#">United States Environmental Protection Agency (EPA)</a></p>
Persistent organic pollutants (POPs)	<p>"Class of toxic chemicals with adverse health effects. Many persistent organic pollutants are synthetic compounds used in industrial and agricultural processes (e.g., PCBs, DDT), but they can also include industrial byproducts, such as dioxin."  There are a number of POPs regulated under the Stockholm Convention, including:</p> <ul style="list-style-type: none"> <li>- aldrin</li> <li>- chlordane</li> <li>- dichlorodiphenyl trichloroethane (DDT)</li> <li>- dieldrin</li> <li>- endrin</li> <li>- heptachlor</li> <li>- hexachlorobenzene</li> <li>- mirex</li> <li>- toxaphene</li> <li>- polychlorinated biphenyls (PCBs)</li> <li>- polychlorinated dibenzo-p-dioxins(dioxins)</li> <li>- polychlorinated dibenzofurans (furans)</li> </ul> <p>Source: <a href="#">United States Environmental Protection Agency (EPA)</a></p>

Physical climate risk scenario analysis	<p>“Physical climate scenarios define possible climate consequences resulting from increased concentration of GHG emissions. They describe changes in global temperatures, precipitation levels, extreme weather events such as storms, snowfall, wildfires, etc.” Source: <a href="#">MSCI, Scenario Analysis</a></p>
Physical risk assessments	<p>“Physical risks are those associated with the impacts from climate change. These risks can be event driven (acute) or associated with longer-term shifts in climate patterns (chronic).</p> <p>Physical risks may have financial implications for organizations, such as direct damage to assets and indirect impacts from supply chain disruption. Organizations’ financial performance may also be affected by changes in water availability, sourcing, and quality; food security; and extreme temperature changes affecting organizations’ premises, operations, supply chain, transport needs, and employee safety.” Source: <a href="#">United States Environmental Protection Agency (EPA)</a></p>
Policy	<p>“A policy is a set or framework of general objectives and management principles that the undertaking uses for decision-making. A policy implements the undertaking’s strategy or management decisions related to a material sustainability matter. Each policy is under the responsibility of defined person(s), specifies its perimeter of application, and includes one or more objectives (linked when applicable to measurable targets). A policy is validated and reviewed following the undertakings’ applicable governance rules. A policy is implemented through actions or action plans.” Source: <a href="#">EFRAG, ESRS 1 General requirements</a></p>
Policy commitment	<p>“A policy commitment specific to material topics refers to any one or more publicly available statements of the company’s responsibilities, commitments or expectations and helps companies identify and manage risks and opportunities; promote beneficial environmental services, products and investments; mitigate negative impacts; and structure a response for incidents by providing a process to address these issues.” Source: <a href="#">UN Guiding Principles</a></p>
Programmes for set targets/goals (internal/external)	<p>“Targets or goals focused on internal programmes refer to self-declared targets defined by a company that have not been officially connected to, or validated by, external initiatives.”</p> <p>“Targets that are officially set through methodologies or guidance from multi-stakeholder initiatives, such as the Science Based Targets initiative for climate, or other targets on certain issues identified or set by third parties (e.g. UN, governments, NGOs, business associations).” Source: <a href="#">UN Global Compact</a></p>
Protected area	<p>“A geographically defined area that is designated or regulated and managed to achieve specific conservation objectives.” Sources: <a href="#">UN Convention on Biological Diversity</a>; <a href="#">GRI Standards Glossary</a></p>
Raw material	<p>“Primary or secondary material that is used to produce a product.” Source: <a href="#">EFRAG; ESRS E4 Biodiversity and ecosystems</a></p>

Recycling	<p>“Reprocessing of products or components of products that have become waste, to make new materials.”  Sources: <a href="#">United Nations Environment Programme (UNEP)</a>, <a href="#">Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal, 1989</a>; modified; <a href="#">GRI Standards Glossary</a></p>
Remedy	<p>“Means to counteract or make good a negative impact or provision of remedy.”  Examples: apologies, financial or non-financial compensation, prevention of harm through injunctions or guarantees of non-repetition, punitive sanctions (whether criminal or administrative, such as fines), restitution, restoration, rehabilitation  Source: <a href="#">GRI Standards Glossary</a></p>
Renewable energy source	<p>“Energy source that is capable of being replenished in a short time through ecological cycles or agricultural processes.”  Examples: biomass, geothermal, hydro, solar, wind  Source: <a href="#">GRI Standards Glossary</a></p>
Safe and healthy working environment	<p>“Also known as occupational safety and health (OSH), this is the discipline dealing with the prevention of work-related injuries and diseases, as well as the protection and promotion of the health of workers.”  Sources: <a href="#">UN Global Compact</a>; <a href="#">ILO</a></p>
Scope 1 GHG emissions	<p>“Greenhouse gas (GHG) emissions from sources that are owned or controlled by the organization.  Examples: CO2 emissions from fuel consumption  Note: A GHG source is any physical unit or process that releases GHG into the atmosphere.”  Source: <a href="#">GRI Standards Glossary</a></p>
Scope 2 GHG emissions	<p>“Greenhouse gas (GHG) emissions that result from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by the organization.”  Source: <a href="#">GRI Standards Glossary</a></p>
Scope 2 - Location-Based Method	<p>“A method to quantify scope 2 GHG emissions based on average energy generation emission factors for defined geographic locations, including local, subnational, or national boundaries.”  Source: <a href="#">GHG Protocol Scope 2 Guidance</a></p>



Scope 2 - Market-Based Method	<p>"A method to quantify the scope 2 GHG emissions of a reporter based on GHG emissions emitted by the generators from which the reporter contractually purchases electricity bundled with contractual instruments, or contractual instruments on their own."  Source: <a href="#">GHG Protocol Scope 2 Guidance</a></p>
Scope 3 GHG emissions	<p>"Indirect greenhouse gas (GHG) emissions not included in energy indirect (Scope 2) GHG emissions that occur outside of the organization, including both upstream and downstream emissions."  Source: <a href="#">GRI Standards Glossary</a></p> <p>For a full list of Scope 3 categories please refer to the <a href="#">GHG Protocol Scope 3 Calculation Guidance</a>.</p>
Security arrangements	<p>"Security arrangements in business and human rights are the precautions taken to protect employees and facilities from threats while respecting human rights."  Source: <a href="#">Danish Institute for Human Rights - The Human Rights Compliance Assessment Tool</a></p>
Site	<p>"Properties that are owned, leased, rented or managed by the reporting company."  Source: <a href="#">World Economic Forum</a></p>
SO <sub>x</sub> (Sulphur oxides)	<p>"A group of important ambient air pollutants that comprises both gaseous and particulate chemical species, including sulfur monoxide, sulfur dioxide, sulfur trioxide and disulfur monoxide. They come mainly from electric utilities, especially those that burn coal and industrial facilities that derive their products from raw materials like metallic ore, coal, and crude oil, or that burn coal or oil to produce process heat."  Source: <a href="#">Encyclopedia of Environmental Health (Second Edition)</a></p>
Stakeholder (internal/external)	<p>"Stakeholders are those who can affect or be affected by the undertaking. They may operate internally, directly within the undertaking's operations, or externally, as part of the undertaking's wider value chain.</p> <p>There are two main groups of stakeholders:</p> <ul style="list-style-type: none"> <li>a) Affected stakeholders: individuals or groups whose interests are affected or could be affected – positively or negatively – by the undertaking's activities and its direct and indirect business relationships across its value chain; and</li> <li>b) Users of sustainability statements: primary users of general purpose financial reporting (existing and potential investors, lenders and other creditors including asset managers, credit institutions, insurance undertakings), as well as other users, including the undertaking's business partners, trade unions and social partners, civil society and non-governmental organisations, governments, analysts and academics. Some, but not all, stakeholders may belong to the two groups." <p>Source: <a href="#">EFRAG, Draft ESRS- Appendix VI, Acronyms and glossary of terms</a></p> </li></ul>

Stakeholder engagement	<p>“An ongoing process of interaction and dialogue between the undertaking and its stakeholders that enables the undertaking to hear, understand and respond to their interests and concerns.”  Source: <a href="#">EFRAG, Draft ESRS- Appendix VI, Acronyms and glossary of terms</a></p>
Supplier (direct/indirect)	<p>“Entity upstream from the organisation (i.e., in the organisation’s supply chain), which provides a product or service that is used in the development of the organisation’s own products or services.</p> <p>Examples include: brokers, consultants, distributors, franchisees, home workers, independent contractors, licensees, manufacturers, primary producers, sub-contractors, wholesalers.</p> <p>A supplier can have a direct business relationship with the organisation (often referred to as a first-tier supplier) or an indirect business relationship. A third-party supplier can be defined as any third party providing a service, goods, lease or license under a Third Party Agreement.”  Source: <a href="#">GRI Standards Glossary</a></p>
Supply chain	<p>“Range of activities carried out by entities upstream from the organization, which provide products or services that are used in the development of the organization’s own products or services.”  Source: <a href="#">GRI Standards Glossary</a></p>
Suspected incidents of corruption	<p>“An incident of corruption that has not yet been found to be substantiated. This includes incidents of corruption that are still under investigation during the reporting period.”  Source: <a href="#">GRI Standards Glossary</a></p>
Sustainable development	<p>“Development that meets the needs of the present without compromising the ability of future generations to meet their own needs.</p> <p>Note 1: Sustainable development encompasses three dimensions: economic, environmental, and social.</p> <p>Note 2: Sustainable development refers to broader environmental and societal interests, rather than to the interests of specific organizations.</p> <p>Note 3: In the GRI Standards, the terms ‘sustainability’ and ‘sustainable development’ are used interchangeably.”  Source: <a href="#">GRI Standards Glossary</a></p>
Sustainable Development Goals (SDGs)	<p>“A universal call to action to end poverty, protect the planet and improve the lives and prospects of everyone, everywhere. The 17 Goals were adopted by all UN Member States in 2015, as part of the 2030 Agenda for Sustainable Development, which set out a 15-year plan to achieve the Goals. The SDGs are the blueprint to achieve a better and more sustainable future for all. They address the global challenges we face, including poverty, inequality, climate change, environmental degradation, peace and justice.”  Source: <a href="#">UN Sustainable Development Goals</a></p>

Third-party assurance/validation	<p>“Third-party assurance is a process that involves an independent party reviewing a company’s processes, data, or products. The goal is to verify that the company meets certain standards and regulations.</p> <p>An assurance provider conducting external assurance needs to demonstrate independence from the organization to reach and publish objective and impartial conclusions about the organization’s sustainability reporting.”</p> <p>Source: <a href="#">GRI Disclosure 2-5</a></p>
Trade union	<p>“A workers’ organization constituted for the purpose of furthering and defending the interests of workers.”</p> <p>Source: <a href="#">International Labour Organization (ILO)</a></p>
Training	<p>“Training refers to:</p> <ul style="list-style-type: none"> <li>• All types of vocational training and instruction;</li> <li>• Paid educational leave provided by an organization for its employees;</li> <li>• Training or education pursued externally and paid for in whole or in part by an organization;</li> <li>• Training on specific topics.</li> </ul> <p>Training does not include on-site coaching by supervisors.”</p> <p>Source: <a href="#">GRI 404-1 Guidance</a></p>
Value chain	<p>“An organization’s value chain encompasses the activities that convert input into output by adding value. It includes entities with which the organization has a direct or indirect business relationship and which either (a) supply products or services that contribute to the organization’s own products or services, or (b) receive products or services from the organization.</p> <p>Note 1: This definition is based on United Nations (UN), The Corporate Responsibility to Respect Human Rights: An Interpretive Guide, 2012.</p> <p>Note 2: The value chain covers the full range of an organization’s upstream and downstream activities, which encompass the full life cycle of a product or service, from its conception to its end use.”</p> <p>Source: <a href="#">GRI Standards Glossary</a></p>
Volatile organic compounds (VOCs)	<p>“Compounds that have a high vapor pressure and low water solubility. Many VOCs are human-made chemicals that are used and produced in the manufacture of paints, pharmaceuticals, and refrigerants. VOCs typically are industrial solvents, such as trichloroethylene; fuel oxygenates, such as methyl tert-butyl ether (MTBE); or by-products produced by chlorination in water treatment, such as chloroform. VOCs are often components of petroleum fuels, hydraulic fluids, paint thinners, and dry cleaning agents. VOCs are common ground-water contaminants.”</p> <p>Source: <a href="#">United States Environmental Protection Agency (EPA)</a></p>
Vulnerable group	<p>“A group of individuals with a specific condition or characteristic (e.g., economic, physical, political, social) that could experience negative impacts as a result of the organization’s activities more severely than the general population.</p> <p>Examples include: children and youth; elderly persons; indigenous peoples; migrant workers and their families; refugees and more.”</p> <p>Source: <a href="#">GRI Standards Glossary</a></p>

Wages	<p>"Gross wage, excluding variable components such as overtime and incentive pay, and excluding allowances unless they are guaranteed."  Source: <a href="#">EFRAG; ESRS S1 Own Workforce</a></p>
Waste	<p>"Anything that the holder discards, intends to discard, or is required to discard."  Source: <a href="#">United Nations Environment Programme (UNEP), Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal, 1989</a></p> <p>"Note 1: Waste can be defined according to the national legislation at the point of generation.</p> <p>Note 2: A holder can be the reporting organization, an entity in the organization's value chain upstream or downstream (e.g., supplier or consumer), or a waste management organization, among others."  Source: <a href="#">GRI Standards Glossary</a></p>
Water basin	<p>"Alternatively known as a "river basin", the area of land from which all surface run-off flows through a sequence of streams, rivers and, possibly, lakes into the sea at a single river mouth, estuary or delta."  Source: <a href="#">European Environmental Agency</a></p>
Water consumption	<p>"Sum of all water that has been withdrawn and incorporated into products, used in the production of crops or generated as waste, has evaporated, transpired, or been consumed by humans or livestock, or is polluted to the point of being unusable by other users, and is therefore not released back to surface water, groundwater, seawater, or a third party over the course of the reporting period."  Source: <a href="#">CDP, CDP Water Security Reporting Guidance, 2018; modified</a></p> <p>"Note: Water consumption includes water that has been stored during the reporting period for use or discharge in a subsequent reporting period."  Source: <a href="#">GRI Standards Glossary</a></p>
Water stress	<p>"The ability, or lack thereof, to meet human and ecological demand for freshwater. Compared to scarcity, water stress is a more inclusive and broader concept. It considers several physical aspects related to water resources, including water availability, water quality, and the accessibility of water (i.e., whether people are able to make use of physically available water supplies), which is often a function of the sufficiency of infrastructure and the affordability of water, among other things. Both water consumption and water withdrawals provide useful information that offers insight into relative water stress. There are a variety of physical pressures related to water, such as flooding and drought, that are not included in the notion of water stress. Water stress has subjective elements and is assessed differently depending on societal values. For example, societies may have different thresholds for what constitutes sufficiently clean drinking water or the appropriate level of environmental water requirements to be afforded to freshwater ecosystems, and thus assess stress differently."  Source: <a href="#">CEO Water Mandate, Corporate Water Disclosure Guidelines (see Driving Harmonization of Water-Related Terminology)</a></p>
Water withdrawal	<p>"The volume of freshwater abstraction from surface or groundwater. Part of the freshwater withdrawal will evaporate, another part will return to the catchment where it was withdrawn, and yet another part may return to another catchment or the sea."  Source: <a href="#">Water Footprint Network, Glossary</a></p>

Whistle-blowing policy	<p>"A process that offers protection for individuals that want to reveal illegal, unethical or dangerous practices. An efficient whistle-blower mechanism prescribes clear procedures and channels to facilitate the reporting of wrongdoing and corruption, defines the protected disclosures, outlines the remedies and sanctions for retaliation."</p> <p>Source: <a href="#">GRESB Infrastructure 2021 - Asset Reference Guide</a></p>
Work-related accidents	<p>"An event that occurs whilst engaged in an occupational activity or during the time spent at work, that leads to physical or mental harm that results in injury or ill health."</p> <p>Source: <a href="#">EFRAG VSME</a></p>
Workers	<p>"Person that performs work for the organization</p> <p>Examples: employees, agency workers, apprentices, contractors, home workers, interns, selfemployed persons, sub-contractors, volunteers, and persons working for organizations other than the reporting organization, such as for suppliers."</p> <p>Source: <a href="#">GRI Standards Glossary</a></p>
Workers' representatives	<p>Article 3 of the Workers' Representatives Convention, 1971 (No. 135) defines workers' representatives as "persons who are recognised as such under national law or practice, whether they are: (a) Trade union representatives, namely, representatives designated or elected by trade unions or by members of such unions; or (b) Elected representatives, namely, representatives who are freely elected by the workers of the undertaking in accordance with provisions of national laws or regulations or of collective agreements and whose functions do not include activities which are recognised as the exclusive prerogative of trade unions in the country concerned."</p> <p>Source: <a href="#">International Labour Organization (ILO)</a></p>

# THE TEN PRINCIPLES OF THE UNITED NATIONS GLOBAL COMPACT



United Nations  
Global Compact



## HUMAN RIGHTS

1. Businesses should support and respect the protection of internationally proclaimed human rights; and
2. make sure that they are not complicit in human rights abuses.



## LABOUR

3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
4. the elimination of all forms of forced and compulsory labour;
5. the effective abolition of child labour; and
6. the elimination of discrimination in respect of employment and occupation.



## ENVIRONMENT

7. Businesses should support a precautionary approach to environmental challenges;
8. undertake initiatives to promote greater environmental responsibility; and
9. encourage the development and diffusion of environmentally friendly technologies.



## ANTI-CORRUPTION

10. Businesses should work against corruption in all its forms, including extortion and bribery.



**United Nations**  
Global Compact

## **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, labour, environment and anti-corruption. Our 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 20,000 business participants in over 160 countries and 63+ Country Networks, the UN Global Compact is the world's largest corporate sustainability initiative. One Global Compact uniting business for a better world.

Significant contributions to the development of the CoP questionnaire were made by the International Labour Organization (ILO), the Office of the United Nations High Commissioner for Human Rights (OHCHR), the United Nations Environment Programme (UNEP) and the United Nations Office on Drugs and Crime (UNODC), as well as One Global Compact colleagues.

Please reach out to [cop-support@unglobalcompact.org](mailto:cop-support@unglobalcompact.org) with any questions.