

2026

# COMMUNICATION ON PROGRESS (CoP) GUIDEBOOK



United Nations  
Global Compact



# CoP GUIDEBOOK

## TABLE OF CONTENTS

---



<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 FORWARD FASTER INITIATIVE</b>	<b>06</b>
<b>CEO STATEMENT OF CONTINUED SUPPORT</b>	<b>07</b>
<b>ABOUT THE QUESTIONNAIRE</b>	<b>08</b>
<b>COMMUNICATION ON PROGRESS QUESTIONNAIRE RATIONALE</b>	<b>10</b>
Communication on Progress Introduction	10
Success Stories and Future Issue Area Prioritization	11
Governance	12
Human Rights and Labour	25
Environment	46
Anti-Corruption	74
<b>MAPPING AGAINST THE SUSTAINABLE DEVELOPMENT GOALS</b>	<b>84</b>
<b>GLOSSARY</b>	<b>90</b>
<b>THE TEN PRINCIPLES OF THE UNITED NATIONS GLOBAL COMPACT</b>	<b>109</b>

# LETTER FROM ASSISTANT SECRETARY-GENERAL

---

Corporate transparency and sustainability reporting are now integral to business strategy and governance. In an increasingly complex operating environment, credible sustainability data is not only a matter of accountability, but a driver of trust, competitiveness and long-term business value. At the UN Global Compact, we support companies in advancing sustainability performance through collaboration and practical implementation of the Ten Principles, contributing to 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.

As the UN Global Compact advances its 2026–2030 strategy, the focus is on translating sustainability commitments into measurable results and scalable business impact. The CoP will play a central role by generating comparable data and insights that strengthen accountability and support companies in moving from commitment to implementation. It also enables business leaders to make the case for investment and scale effective solutions.

All business participants of the UN Global Compact are required to report annually on their actions, performance and progress. These reports are publicly available on each participant's profile, reinforcing transparency and accessibility. The CoP does not rank participants; it is designed as a practical tool to help companies assess and improve their sustainability practices.

This guidebook supports participants in completing the CoP digital questionnaire by providing clear guidance and rationale for each question.

In 2024, the UN Global Compact launched **the CoP Data Visualization Tools**, an interactive platform that provides insights into participant progress. The tools enable companies to analyze performance, benchmark against peers and communicate progress to stakeholders in a consistent and comparable way.

The CoP questionnaire is reviewed annually to ensure alignment with leading reporting standards and to strengthen its value for participants. The latest updates introduce targeted improvements to enhance usability, insights and impact. These revisions were informed through engagement with internal and external stakeholders, and we thank all those who contributed to this process.

Through the CoP, the UN Global Compact continues to strengthen accountability, deepen business engagement and support companies in delivering measurable sustainability performance.

We thank all participants for their continued commitment to completing the CoP. This transparency is a clear demonstration of leadership and accountability in today's business environment.

As expectations on business continue to rise, your engagement is critical to advancing the Ten Principles and scaling credible, measurable progress toward the SDGs. Together, we are mobilizing business to turn ambition into action at the scale the world demands.

Sincerely,

**Sanda Ojiambo**  
*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;
- Strengthen credibility and brand value by showing commitment to the Ten Principles of the UN Global Compact and the SDGs;
- Facilitate self-evaluation, set effective targets and continuously improve sustainability performance year over year through gap analysis; and
- Benchmark progress relative to peer cohorts by taking advantage of one of the world's largest sources of free, public and comparable corporate sustainability data.

After UN Global Compact participants complete the CoP digital questionnaire, the data is made available to a wide range of audiences via the **UN Global Compact CoP Data Visualization Tools**. These Tools provide participants, stakeholders and the general public access to aggregated CoP questionnaire data that measures ESG metrics across the Ten Principles. For UN Global Compact participants, the Tools 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 Tools 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 7)
  - 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**, an 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 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 guiding 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 International Sustainability Standards Board (ISSB), the European Financial Reporting Advisory Group (EFRAG) and partners of the Impact Management Platform (IMP) 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, aligned with these frameworks, serves as a valuable preparatory tool for companies required to perform more rigorous and mandatory reporting.

Each question in the CoP questionnaire aligns with major global reporting frameworks such as GRI, the Corporate Sustainability Reporting Directive (CSRD), the Voluntary Sustainability Reporting Standard for SMEs (VSME), 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.

The UN Global Compact e-learning platform, the **Academy**, provides comprehensive resources designed to help companies drive meaningful sustainability impact and navigate the evolving reporting landscape. To support participants in taking guided action, the Academy offers both live and on-demand sessions featuring insights from global leaders on the latest regulatory reporting developments. The Academy provides specialized e-learning courses and structured learning paths that offer step-by-step guidance on key sustainability themes, helping organizations align their reporting with international best practices. Additionally, 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 Impact Management Platform (IMP)** is a collaboration among leading organizations that develop international public good standards, frameworks and guidance to help organizations measure and manage their sustainability impacts. The **IMP System Map** provides a high-level visual overview of these resources, enabling enterprises, investors and financial institutions to better understand the tools available for impact management and how they relate to one another. Explore the range of resources available on the IMP website.

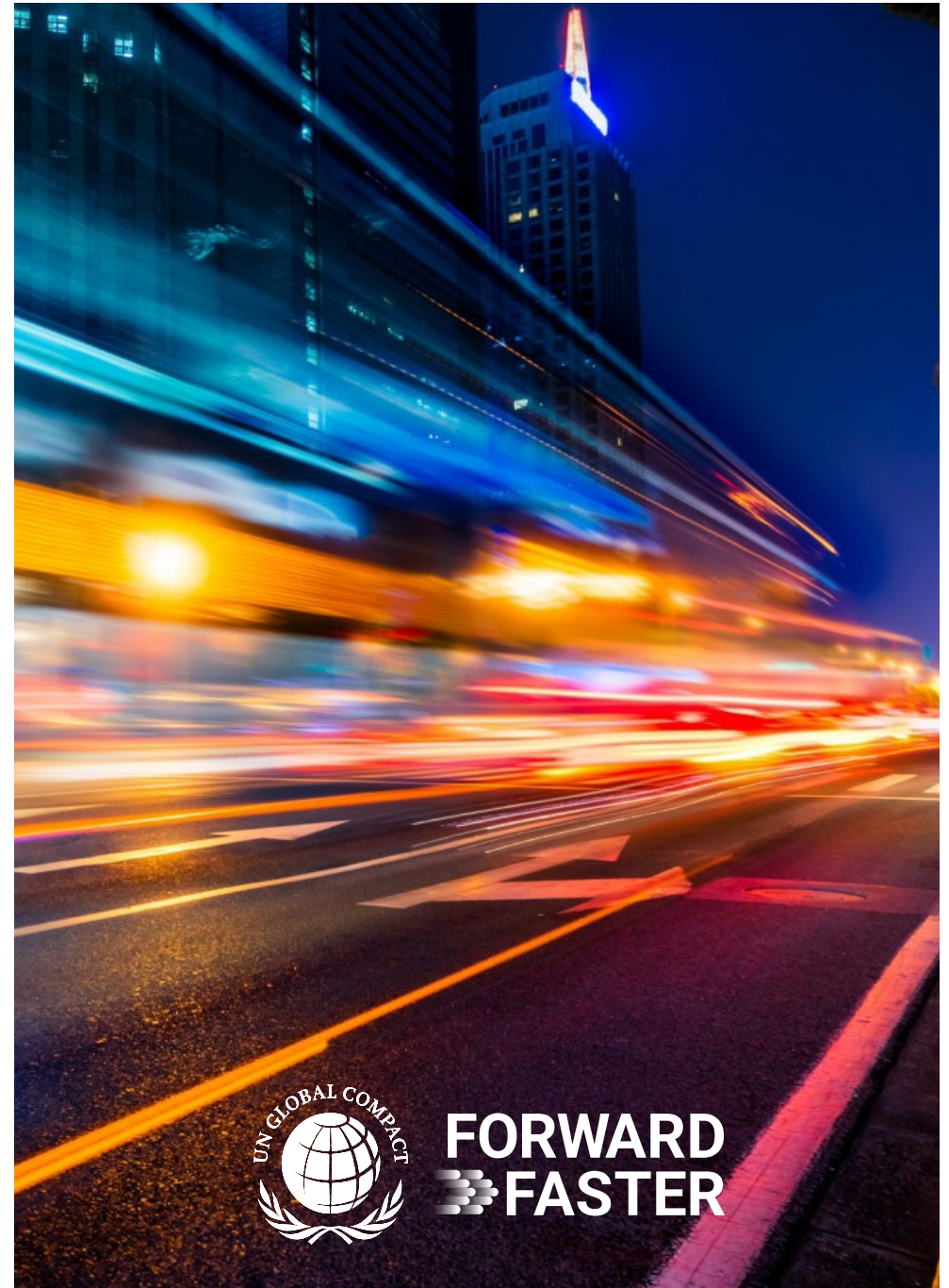
# THE FORWARD FASTER INITIATIVE

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). **This reporting requirement is currently 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

---

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 will result in being delisted from the UN Global Compact.

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

**We strongly recommend engaging the company's highest executive as early as possible to ensure timely completion.**

For guidance, please refer to the template provided below. The template is available in the official six UN languages and numerous other languages [here](#).

## 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



# 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 identify as 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, G12	G4-G6.1	G8-G11	G7, G13, G14
Human Rights & Labour	HR/L1, HR/L1.1	HR/L2-HR/L2.3	HR/L3-HR/L4.1.1	HR/L6, HR/L7	HR/L5, HR/L8
Environment	E11	E1, E1.1	E2-E3.1.2	E5-E6.1, E12, E13, E15	E4, E7-E10, E14, E16, E17
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, UN Global Compact participants are required to demonstrate progress toward the Ten Principles, and the CoP questionnaire is designed to support reporting on 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 CoP Questionnaire**

THE TEN PRINCIPLES OF THE UN GLOBAL COMPACT										
	 Human Rights		 Labour				 Environment			 Anti-Corruption
	1	2	3	4	5	6	7	8	9	10
Governance	G1-G13	G1-G7	G6, G6.1	G1-G7	G1-G7	G1-G7, G9-G11	G1-G8, G13	G1-G8, G13		G1-G8, G13, G14
Human Rights & Labour	HR/L1-HR/L2.1, HR/L2.3, HR/L3-HR/L8	HR/L1-HR/L2.1, HR/L2.3, HR/L3-HR/L8	HR/L1-HR/L2.2, HR/L3-HR/L5, HR/L8	HR/L1-HR/L5, HR/L7, HR/L8	HR/L1-HR/2.1, HR/L3-HR/L5, HR/L8	HR/L1-HR/L6, HR/L8				
Environment							E1-E10, E12-E17	E1-E10, E12-E17	E8-E10, E16, E17	
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 participant 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

## 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 2026 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 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 Tools</a>.</p>
R2: Reporting period	<p>Participants are expected to complete the CoP questionnaire using data from their 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 2026 CoP, a participant could use data covering the period July 2024 to June 2025; Jan 2025 to Dec 2025; or April 2025 to March 2026). Participants will be requested to indicate the period covered by the CoP data at the start of the digital platform and, if possible, it 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 be appropriate for every question, and that some participants may not have consolidated data for all questions, we provide flexibility to the parent company to choose its preferred approach. The company can use this question and/or the space provided for additional information at the end of specific questions to offer further details in their response.</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

The CoP questionnaire includes two 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 are given the opportunity to highlight and showcase successful initiatives or projects implemented during the reporting period. They should focus on success stories that not only demonstrate a positive impact on society or the environment but also provide measurable business value for their organization.</p> <p>Note that, by responding, participants consent to be contacted by the UN Global Compact regarding their 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. Participants can explore case studies <a href="#">here</a> that showcase how other UN Global Compact participants are promoting sustainability and responsible business practices around the world.</p> <p>It is hoped that by sharing the 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, an organization is best placed to make a positive impact in all other issue areas.</p> <p>For this question, participants are invited to select all issue areas in which they will prioritize their corporate sustainability efforts in the next two years, giving additional information where necessary.</p> <p>If the 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>IFRS S1 27 (2023)</p>	<p>Principle 1            Principle 2            Principle 4            Principle 5            Principle 6            Principle 7            Principle 8            Principle 10</p>	<p>8.1, 8.3, 8.5, 8.7, 8.8, 15.5, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 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
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 employees 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>	<p>GRI Disclosure 2-23 (2021)</p> <p>EFRAG VSME C6 (2024)</p>	<p>Principle 1 Principle 2 Principle 4 Principle 5 Principle 6 Principle 7 Principle 8 Principle 10</p>	<p>5.2, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 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
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>	<p>GRI Disclosures 2-12, 2-13 (2021)</p> <p>IFRS S1 27 (2023)</p>	<p>Principle 1 Principle 2 Principle 4 Principle 5 Principle 6 Principle 7 Principle 8 Principle 10</p>	<p>5.2, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7</p>
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>	<p>GRI Disclosures 2-9, 2-12, 2-13 (2021)</p> <p>IFRS S1 27 (2023)</p>	<p>Principle 1 Principle 2 Principle 4 Principle 5 Principle 6 Principle 7 Principle 8 Principle 10</p>	<p>5.2, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 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
<p>G4: Risk identification, assessment, and mitigation process</p>	<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 CoP, "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.</p> <p>Participants are encouraged to briefly explain 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="#">IFRS S1 44 (2023)</a></p> <p><a href="#">CDP 2.2.1 (2025)</a></p>	<p>Principle 1 Principle 2 Principle 4 Principle 5 Principle 6 Principle 7 Principle 8 Principle 10</p>	<p>5.2, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7, 16.10</p>
<p>G4.1: Risk identification, assessment, and mitigation process - details</p>	<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>When responding, participants may refer to the definition of impact severity outlined in <a href="#">GRI Disclosure 3: Material Topics 2021</a>.</p> <p>"The severity of an actual or potential impact is determined by the following characteristics:</p> <ul style="list-style-type: none"> <li>■ Scale: how grave the impact is.</li> <li>■ Scope: how widespread the impact is, for example, the number of individuals affected or the extent of environmental damage.</li> <li>■ Irremediable character: how hard it is to counteract or make good the resulting harm."</li> </ul> <p>In the context of G4.1, a "severe risk" can therefore be understood as one with the potential to result in significant negative impacts, based on the criteria above. For instance, entering into a business relationship with a supplier that has a history of violating international labour standards would constitute a severe risk, given the likelihood of serious adverse impacts occurring.</p>	<p><a href="#">CDP 2.2.2 (2025)</a></p>	<p>Principle 1 Principle 2 Principle 4 Principle 5 Principle 6 Principle 7 Principle 8 Principle 10</p>	<p>5.2, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7, 16.10</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 Disclosure 2-23 (2021)	Principle 1 Principle 2 Principle 4 Principle 5 Principle 6 Principle 7 Principle 8 Principle 10	5.2, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 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>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 Disclosure 2-23 (2021)	Principle 1 Principle 2 Principle 4 Principle 5 Principle 6 Principle 7 Principle 8 Principle 10	5.2, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 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</a>)</p>	<p><a href="#">GRI Disclosure 2-26 (2021)</a></p> <p><a href="#">EFRAG VSME C6 (2024)</a></p>	<p>Principle 1 Principle 2 Principle 3 Principle 4 Principle 5 Principle 6 Principle 7 Principle 8 Principle 10</p>	<p>5.2, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.10</p>
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, participants will be asked to provide additional information in the space provided.</p>	<p><a href="#">GRI Disclosure 2-26 (2021)</a></p>	<p>Principle 1 Principle 2 Principle 3 Principle 4 Principle 5 Principle 6 Principle 7 Principle 8 Principle 10</p>	<p>5.2, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 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
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> <p>In alignment with <a href="#">GRI Disclosure 3-3-e</a>, participants should report:</p> <ul style="list-style-type: none"> <li>■ Processes used to track the effectiveness of the actions;</li> <li>■ Goals, targets, and indicators used to evaluate progress;</li> <li>■ The effectiveness of the actions, including progress toward the goals and targets;</li> <li>■ Lessons learned and how these have been incorporated into the organization’s operational policies and procedures.</li> </ul> <p>Systematic tracking enables organizations to assess whether policies and processes are being implemented effectively, whether impacts are being properly addressed, and how approaches can be refined over time. This fosters accountability, transparency, and continuous improvement in managing actual and potential sustainability impacts.</p>	GRI Disclosure 3-3-e (2021)	Principle 1 Principle 2 Principle 4 Principle 5 Principle 6 Principle 7 Principle 8 Principle 10	5.2, 8.1, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7, 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, participants should select “Yes” for the relevant topic and provide additional detail in the optional text box.</p> <p>Note that incentives can be positive, e.g., providing rewards for demonstrating desired behaviours, or they can be negative, e.g., issuing penalties or withholding rewards for not meeting certain standards.</p> <p>If the organization's sustainability focus area does not contain any of the aforementioned topics, it should mark the appropriate “No” or “No, but we plan to within the next two years.”</p> <p>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. The space provided for additional information should be used to note which executives, board members, or other senior positions are included in the response.</p>	<p><a href="#">GRI Disclosure 2-19 (2021)</a></p> <p><a href="#">IFRS S1 27 (2023)</a></p> <p><a href="#">IFRS S2 29 (2025)</a></p> <p><a href="#">CDP 4.5 (2025)</a></p>	<p>Principle 1 Principle 7 Principle 8 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</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 the 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 aspects of this question may not apply to all participants. For the purposes of this question, board members are defined as individuals with long-term governance responsibilities over the organization, including key functions such as setting strategy and defining organizational purpose. If the organization has a two-tier board system, responses should reflect the board structure as a whole. (Source: <a href="#">CDP Governance 4.1</a>)</p> <p>Participants, including SMEs, that do not have a governing body should select "Not applicable" and provide additional details in the space provided.</p> <p>Refer to the Guidebook Glossary for definitions of "other", "minority or vulnerable groups", "executive directors", "non-executive directors" and "independent non-executive directors". If the organization does not have board directors, participants should select the options that best represent the members of their equivalent governing body, based on their involvement in the day-to-day management of the organization.</p> <p>For the categories "Male, Female, Other"; "Under 30 years old, 30–50 years old, Above 50 years old"; and "Executive directors or equivalent, Non-executive directors or equivalent, and Independent non-executive directors or equivalent"; the reported values within each category must total 100%.</p>	<p>GRI Disclosures 2-9 (2021), 405-1 (2016)</p> <p>UNCTAD, ISAR D.1 (2019)</p> <p>CDP 4.1 (2025)</p> <p>EFRAG VSME C9 (2024)</p>	<p>Principle 1 Principle 6</p>	<p>4.3, 4.5, 5.1, 5.5, 8.5, 8.7, 10.2, 10.3, 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
G10: Women in managerial positions	<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 the organization employs a substantial amount of part-time staff.</p> <p>For participants that have reported previously, they should ensure that the chosen calculation method is consistent with the approach taken in previous annual submissions.</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</a>, <a href="#">ISCO-08</a>)</p> <p>The participant should determine if the responsibilities of top and middle management align with this definition. If they do, both levels of management must be included when calculating the answer to this question.</p> <p>For additional clarification regarding the definition of 'manager', refer to the Guidebook Glossary. A participant can select "Unknown" if it does not track women in managerial positions.</p>	EFRAG VSME C5 (2024)	Principle 1 Principle 6	4.3, 4.5, 5.1, 5.5, 8.5, 10.2, 10.3, 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>G11: Gender composition in leadership positions</p>	<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 and 4.3.1</a>). However, it does not represent every possible position available at the executive level. Whether the participant has these positions available may depend on several factors, including size and industry. Participants with additional executive leadership positions not listed should provide this information by selecting “Other”.</p> <p>Note that the C-suite refers to the top management positions in a company. These executives should be responsible for making strategic decisions that impact the entire company.</p> <p>The intent of the question is to capture gender representation among the most senior decision-makers – those holding top management roles with company-wide strategic responsibilities. If some of the listed functions are covered by director-level positions that do not report directly to the highest-level executive (e.g., the CEO) or are not part of the executive leadership team, they should not be included in the response to G11. However, if, for example, the director-level position fulfils the role of a CSO, then they could be considered as a CSO for the purpose of this question.</p> <p>For participants that do not possess the C-suite positions listed here, please select “Not applicable”.</p>	<p><a href="#">GRI Disclosure 405-1 (2016)</a></p>	<p>Principle 1 Principle 6</p>	<p>4.3, 4.5, 5.1, 5.5, 8.5, 10.2, 10.3, 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
<p>G12: Sustainable financing and investment strategies</p>	<p>This question aims to assess the extent to which sustainability considerations are embedded in a company's financing and investment strategies and builds on the work of our the <a href="#">UN Global Compact CFO Coalition</a>, which seeks to align corporate investments and finance with sustainability through the SDGs.</p> <p>Companies are encouraged to draw on relevant regulations, standards, and best practices when defining and accounting for sustainable or SDG-aligned investments and financing. These may include sustainable finance principles, sustainable taxonomies, and responsible investment or banking frameworks, even where such frameworks are not directly designed for corporates. For details on how companies can establish ambitious goals for SDG investment and finance, refer to the <a href="#">UN Global Compact's Action Guide, "MOVING SDG FINANCE &amp; INVESTMENT FORWARD FASTER."</a></p> <p>Participants should consider the approaches they are taking to embed sustainability into financing and investment governance and processes. This typically includes formal policies or strategies, defined sustainability-related criteria in capital allocation or financing decisions, assigned oversight responsibilities, and the use of sustainability-related metrics or risk assessments to inform financial planning. Sustainability considerations must consistently and demonstrably influence how capital is raised and allocated.</p> <p><b>Understanding Financing and Investment Strategies:</b></p> <p><b>Financing strategies</b> refer to how a company raises capital and the policies and criteria that guide how the company obtains capital to fund its activities and growth. This includes decisions about:</p> <ul style="list-style-type: none"> <li>■ Types of funding used (e.g., loans, bonds, equity, project finance, internal funds);</li> <li>■ The mix of short- vs. long-term financing;</li> <li>■ Cost of capital and risk considerations;</li> <li>■ Conditions attached to financing (e.g., covenants, performance-linked terms).</li> </ul> <p><b>Investment strategies</b> refer to how a company allocates capital and the policies, priorities and decision-making frameworks that guide how the company allocates capital. This includes:</p> <ul style="list-style-type: none"> <li>■ Capital expenditures (CAPEX) (e.g., facilities, equipment, technology);</li> <li>■ Business expansion, acquisitions, or divestments;</li> <li>■ Research and development;</li> <li>■ Project selection and approval criteria;</li> <li>■ Expected financial returns and risk thresholds.</li> </ul> <p><b>Financial planning and decision-making</b> refer to how a company plans for, allocates, and manages its financial resources to achieve its business objectives over the short, medium, and long term.</p> <p>Please refer to the Guidebook Glossary for additional details and definitions of sustainability-informed investment &amp; financing strategy, SDG-aligned investment strategy, SDG-linked financing strategy, and more</p>		<p>Principle 1</p>	<p>1.a, 1.b, 2.a, 3.8, 6.1, 6.4, 6.5, 7.1, 7.2, 7.3, 8.1, 8.3, 8.4, 8.5, 9.1, 9.2, 9.4, 9.5, 10.1, 10.2, 11.5, 11.6, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.1, 13.2, 15.1, 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
G13: 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, participants should 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>
G14: Third-party assurance	<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 G13. (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, additional information on how the information disclosed in this questionnaire is assured by a third-party should be provided in the mandatory text box.</p>	<p><a href="#">GRI Disclosure 2-5 (2021)</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.

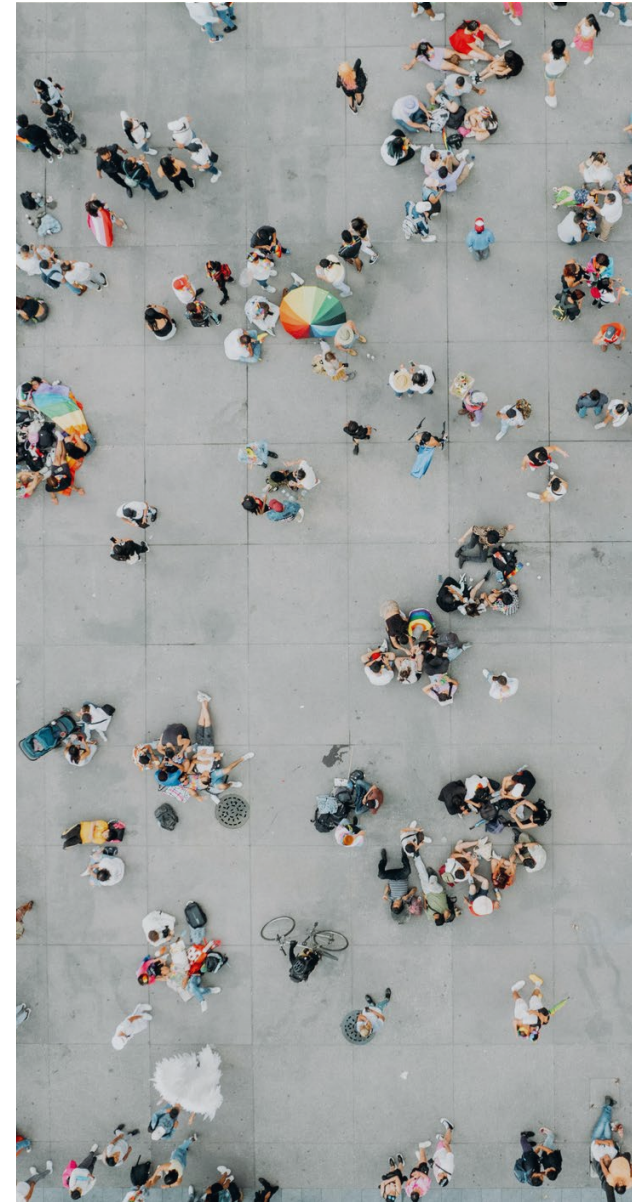
In applying these principles, businesses acknowledge their responsibility to minimize negative human rights impacts and to foster an inclusive environment, monitor rights across value chains, protect vulnerable populations, and promote positive social change.

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, participants should identify the human rights and labour rights topics where people are most at risk of being negatively impacted through the company's activities, products or business relationships. The primary consideration should be the severity and likelihood of impacts on people, including workers, communities, and end users. The topics selected should reflect where the company has the most significant responsibility and opportunity to prevent, mitigate or remedy actual or potential harm. These topics will represent the organization's material human rights and labour rights topics. Impacts can have negative or positive consequences for the organization itself, with these impacts being operational, legal, reputational and, in many cases, financial. However, impacts on people should be the first consideration in selecting the topics</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>For guidance on how to determine material topics, refer to <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>Participants are encouraged to select as many human rights and labour rights topics as they find material, including 'Other,' in the case that a relevant topic is not included as an answer option.</p> <p>It is important that participants assess the topics through a human rights and labour rights lens rather than an operational risk management lens. More specifically:</p> <ul style="list-style-type: none"> <li><b>Children's rights</b> refer to the company's responsibility to respect and support the rights of children, as outlined in international standards such as the <a href="#">UN Convention on the Rights of the Child</a> and the <a href="#">Child Rights and Business Principles</a>. It goes beyond the elimination of child labour to include impacts on children in communities, supply chains, and through products and services (e.g., marketing practices, access to essential services, or environmental impacts affecting children's health and development).</li> <li><b>Just Transition</b> focuses on ensuring that the shift to a low-carbon or more sustainable economy is fair and inclusive for workers and communities. From a human rights lens, this includes protecting livelihoods, ensuring access to decent work, providing reskilling and social protection, and engaging meaningfully with affected stakeholders. For more information, refer to the <a href="#">ILO Guidelines for a just transition towards environmentally sustainable economies and societies for all</a>.</li> </ul>	<p><a href="#">GRI Disclosure 3-2 (2021)</a></p> <p><a href="#">IFRS S1 17 (2023)</a></p>	<p>Principle 1 Principle 2 Principle 3 Principle 4 Principle 5 Principle 6</p>	<p>1.1, 1.2, 1.3, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.c, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 3.9, 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, 10.1, 10.2, 10.3, 10.4, 10.7, 11.1, 16.1, 16.2, 16.7, 16.9, 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/L1: Material Topics (Continued)	<ul style="list-style-type: none"> <li>■ <b>Raw material sourcing</b> involves human rights risks associated with extraction and sourcing. Key considerations include labour rights violations, impacts on local communities, and environmental harms that affect human rights. In this context, traceability refers to the company's ability to identify, track, and verify the origin and movement of raw materials throughout the supply chain, from the point of extraction or production through to the final product.</li> <li>■ <b>Digital security, privacy, and data protection.</b> Despite the proliferation of legal frameworks, significant challenges remain in ensuring that data protection laws effectively safeguard individuals, particularly workers, in increasingly digitalised workplaces. Companies have a responsibility to respect the rights to privacy and data protection. This responsibility extends beyond employees and customers to include supply chain workers, contractors, and communities affected by business operations and digital practices.</li> <li>■ <b>Conflict-sensitive due diligence and/or use of security providers.</b> In contexts affected by conflict or instability, companies must take heightened care to avoid contributing to or being complicit in human rights abuses. This includes conducting conflict-sensitive due diligence, ensuring that security arrangements (whether public or private – and whether deployed in high risk or normal settings) respect human rights, and prevent involvement in violence, intimidation, or abuses against workers and communities.</li> </ul> <p>For further clarification of the other material topics listed, refer to the Guidebook Glossary.</p> <p>For additional information on identifying human rights risks, 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>			
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. (Source: <a href="#">UN Guiding Principles Reporting Framework</a>)</p> <p>In answering this question, participants should identify the human rights and labour topics that they have prioritised as having the most significant impact on people (salient issues) whether the risks are posed through company's own operations or value chain relationships. Organisations may select up to six topics. Participants should also consider how these impacts may affect the organization's operations and value chain, including potential operational, legal, reputational, and financial consequences, while keeping impacts on people as the primary consideration.</p> <p>The selections made in this question are crucial, as they establish the material topics that will be explored in greater detail in the subsequent questions.</p> <p>If an organization has determined that none of the listed topics are considered material, the "None" answer option should be selected. It is important to note that even if "None" is chosen, participants will still be required to report on mandatory labour rights and gender-related topics in the subsequent questions to ensure a baseline level of transparency and alignment with global standards.</p>		<p>Principle 1 Principle 2 Principle 3 Principle 4 Principle 5 Principle 6</p>	<p>1.1, 1.2, 1.3, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.c, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 3.9, 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, 10.1, 10.2, 10.3, 10.4, 10.7, 11.1, 16.1, 16.2, 16.7, 16.9, 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: 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="#">UN Guiding Principles 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 input the year the relevant human rights &amp; labour rights policy was last reviewed and to answer question HR/L2.1 to provide further details about the policy.</p> <p>If a participant has more than one policy related to each of the human rights &amp; labour rights topics listed, the most relevant policy should be disclosed. Additional information may be provided in the optional text box shown.</p> <p>Specifically, if an organization indicates they have a policy covering “freedom of association and the right to collective bargaining” and/or “wages,” they will be prompted to answer questions HR/L2.2 and/or HR/L2.3, respectively. These targeted questions are designed to capture more explicit information.</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>	<p>GRI Disclosures 2-23, 3-3-c (2021)</p> <p>EFRAG VSME B2 (2024)</p>	<p>Principle 1 Principle 2 Principle 3 Principle 4 Principle 5 Principle 6</p>	<p>1.1, 1.2, 1.3, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.c, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 3.9, 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</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
HR/L2.1: 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>According to the UN Guiding Principles on Business and Human Rights, the level of expertise will vary depending on the complexity of an enterprise's operations. Expertise can be drawn from various sources, ranging from conducting internal desktop research (sourcing credible online or written resources) to seeking external consultation with recognized experts. Individuals with specific competencies or experience related to the respective policy commitments may qualify as inside expertise, but this is not required.</p> <p>If a policy commitment only extends to specific stakeholders in the organization's value chain who are not the suppliers, the participant should select "Applied to the other stakeholders within the company's value chain (consumers, communities, other business relationships)" and is encouraged to use the space provided to note which part of the value chain is covered.</p>	<p><a href="#">GRI Disclosures 2-23, 3-3-c (2021)</a></p> <p><a href="#">EFRAG VSME B2 (2024)</a></p>	<p>Principle 1 Principle 2 Principle 3 Principle 4 Principle 5 Principle 6</p>	<p>1.1, 1.2, 1.3, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.c, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 3.9, 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</p>

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 an 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 a 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 make 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 Disclosures 2-23, 3-3-c (2021) for topic GRI 407 (2016)</p>	<p>Principle 3 Principle 4 Principle 6</p>	<p>5.1, 8.3, 10.4, 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: Living wages	<p>Improving the lives of the most vulnerable among us, including those living in poverty, is an overarching theme across all of the SDGs. For many workers, a job does not provide a way out of poverty for them and their families. Ensuring that all workers are paid a living wage that enables them to meet their basic needs, supporting themselves and their families to a standard that is universally considered decent, is fundamental to ensuring a people-centered sustainability approach that leaves no one behind.</p> <p>The International Labour Organization (ILO) defines a living wage as “the wage level that is necessary to afford a decent standard of living for workers and their families, taking into account the country circumstances and calculated for the work performed during the normal hours of work.” (Source: <a href="#">ILO</a>)</p> <p>The push for a living wage is a response to the fact that legally set minimum wages often fail to meet workers’ needs. While most countries have minimum wages, they are not always consistently enforced, and there is often an imbalance between the consideration of economic factors and workers’ needs. (Source: <a href="#">UN Global Compact - “Moving Living Wage Forward Faster, Action Guide</a>)</p> <p>Living wage estimates translate the living wage concept into a national monetary value. These estimates can contribute to and inform an evidence-based social dialogue for wage setting. Living wage methodologies should follow a number of principles, see <a href="#">ILO Principles</a>.</p> <p>Closing the living wage gap may require measures that go beyond a wage policy alone. When it comes to supply chains, the ability of suppliers to pay a living wage is also affected by the prices paid by the buyers for the goods and services of the producers.</p> <p>By going beyond legal compliance, businesses can ensure that all their employees have the wages/ income to support their needs and those of their dependents, raising standards of health and well-being. Companies can advance the living wage agenda by making concrete commitments to assume their responsibilities to their own employees. Through joint industry action and collaboration with relevant stakeholders, facilitated by responsible purchasing practices and national frameworks, companies can deploy their influence to drive towards achieving a living wage within value chains.</p> <p>To advance the payment of living wages, organizations are encouraged to set time-bound, measurable targets. This can include implementing a formal process to regularly review wages, allowing the company to monitor and address any instances where payments fall below cost-of-living estimates, while ensuring that all workers receive full and timely compensation. Additionally, businesses can establish clear performance metrics and KPIs directly linked to their living wage commitments.</p> <p>Businesses are encouraged to engage with the “<a href="#">Advancing Living Wages Forward Faster: Guidance for Supply Chain Implementation</a>” Academy e-learning course. The course highlights the importance of living wages as a key component of decent work and sustainable supply chains, and provides practical guidance on how businesses can advance living wages within their supply chains.</p> <p>For participants with a wage policy that does not include the listed details, selecting the final answer option will prompt a mandatory text box to provide additional information.</p>	EFRAG ESRS S1 (2022)	Principle 1 Principle 2 Principle 4 Principle 6	1.1, 1.2, 1.4, 2.3, 3.7, 3.9, 5.5, 8.3, 8.5, 9.2, 10.1, 10.2, 10.3, 10.4, 11.1

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
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. Consulting them directly in a manner that takes into account language and other potential barriers to effective engagement. In situations where such consultation is not possible, business enterprises should consider reasonable alternatives such as consulting credible, independent expert resources, including human rights defenders and others from civil society.</p> <p>Engagement should be ongoing, systematic, and embedded into regular business practices rather than limited to one-off interactions. This engagement can occur in various ways. In a formal setting, organizations can engage by establishing roundtables or town halls with community leaders and trade union members to discuss key human and labour rights issues. Initial engagement can occur in the lead up to a major new project in the area, the launch of a new service or even as a regular meeting. In a more informal setting, engagement can occur in the guise of community projects, fundraising activities or charity campaigns designed to bring the company closer to its local community while providing potentially affected stakeholders the platform to voice their opinions or concerns on any rights issues.</p> <p>For a clear definition of “Affected stakeholders,” 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 3-3-f (2021)	Principle 1 Principle 2 Principle 3 Principle 4 Principle 5 Principle 6	1.1, 1.2, 1.3, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.c, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 3.9, 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 an 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 an 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 prevent and/or 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>	<p>GRI Disclosure 3-3-d (2021)</p> <p>EFRAG VSME B2 (2024)</p>	<p>Principle 1 Principle 2 Principle 3 Principle 4 Principle 5 Principle 6</p>	<p>1.1, 1.2, 1.3, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.c, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 3.9, 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, 16.3, 16.6, 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
<p>HR/L4.1: 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>This question is less about reporting on whether the organization has improved its performance on certain rights issues and more about how the company assesses progress.</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>For example, with regard to the topic “freedom of association and the rights to collective bargaining”, an organization could assess its progress by way of creating KPIs (e.g., tracking the number of people within the value chain that are members of local trade unions) or engaging with local rights organizations, which could provide independent external assessments.</p> <p>Refer to the <a href="#">Human Rights Indicators for Business Tool</a> from the Danish Institute for Human Rights for further guidance on developing KPIs, and to the <a href="#">UN Guiding Principles Assurance Guidance</a> for support in enabling internal auditors to assess companies’ human rights performance, as well as assisting external assurance providers in assuring human rights reporting.</p> <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 organizations that 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>	<p><a href="#">GRI Disclosure 3-3-e (2021)</a></p> <p><a href="#">EFRAG VSME B2 (2024)</a></p>	<p>Principle 1 Principle 2 Principle 3 Principle 4 Principle 5 Principle 6</p>	<p>1.1, 1.2, 1.3, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.c, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 3.9, 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, 16.3, 16.6, 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
<p>(Optional) HR/L4.1.1: Goals and targets</p>	<p>This question aims to gather information on how the participant is seeking to improve its human rights and labour rights performance as part of its wider human rights strategy. Time-bound goals/targets should be designed to allow for effective and clear measurement and demonstration of the organization's progress on the Ten Principles of the UN Global Compact and the SDGs.</p> <p>Examples of time-bound goals/targets may include:</p> <ul style="list-style-type: none"> <li>■ <b>Safe and healthy working environment:</b> % reduction in workplace injuries, fatalities, or lost-time incidents by a specified year; % of operations/sites certified to recognized health and safety standards</li> <li>■ <b>Forced and Child Labour:</b> Elimination of forced and/or child labour risks in high-risk operations or supply chains by a specified year; % of high-risk suppliers assessed, audited, and remediated</li> <li>■ <b>Wages:</b> % of own workforce earning a living wage by a specified year, number of joint action plans created with suppliers to work towards achieving living wages and/or living incomes</li> <li>■ <b>Freedom of association and collective bargaining:</b> % of workforce covered by collective bargaining agreements</li> <li>■ <b>Non-discrimination:</b> Reduction in gender or other pay gaps by a specified year; % representation of underrepresented groups at different organizational levels; % of employees trained on anti-discrimination policies and practices</li> <li>■ <b>Gender equality:</b> % women in leadership, management, or board positions</li> </ul>	<p>GRI Disclosure 3-3-e (2021)</p> <p>IFRS S1 51 (2023)</p> <p>EFRAG VSME B2 (2024)</p>	<p>Principle 1 Principle 2 Principle 3 Principle 4 Principle 5 Principle 6</p>	<p>1.1, 1.2, 1.3, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.c, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 3.9, 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, 16.3, 16.6, 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/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 an 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>An adverse impact can be defined as the negative effect an 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>“Where business enterprises identify that they have caused or contributed to adverse impacts, they should provide for or cooperate in their remediation through legitimate processes.” These can be judicial or non-judicial.</p> <p>Non-judicial operational-level grievance mechanisms (OGMs) for those potentially impacted by the business enterprise’s activities can be one effective means of enabling remediation when they meet certain core criteria - legitimate, accessible, predictable, equitable, transparent, rights-compatible, and a source of continuous learning. They should be designed with stakeholders, offering fair, accountable, and, for operational-level, dialogue-based resolution processes.</p> <p>“For some companies, the salient human rights issues on which they are reporting may involve impacts caused by third parties, such as suppliers or contractors, but to which the reporting company may have contributed. If so, it is relevant to report on how the company encourages, requires, supports or collaborates with those third parties to provide channels to receive (and address) complaints from the affected groups.” (Source: <a href="#">UNGPs Reporting Framework</a>)</p> <p>It is important that businesses that have caused adverse human rights impacts prioritize preventive measures to 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>	GRI Disclosure 3-3-d-ii (2021)	Principle 1 Principle 2 Principle 3 Principle 4 Principle 5 Principle 6	1.1, 1.2, 1.3, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.c, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 3.9, 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, 16.10

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
<p>HR/L5: Remedy <i>(Continued)</i></p>	<p>For a clear definition of “Impact,” 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>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>			

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>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 metric for the percentage gap between female and male employees addresses the principle of gender equality, which stipulates equal pay for equal work. It is intended to show the percentage by which women’s average gross hourly earnings are lower than men’s, using men’s earnings as the reference point. For each job level or category, participants are to calculate the gap in gross hourly earnings between female and male employees and report the average earnings gap across job categories as a percentage. In order to estimate this metric, all employees shall be included in the calculation. For example, if women on average earn 1% less across job categories than men, the answer would be 1%.</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>If the average earnings of female employees are higher than those of male employees, the result will be a negative percentage. This negative value should be entered in the answer box.</p> <p>To illustrate:</p> <ul style="list-style-type: none"> <li>■ 100% indicates that female employees have no earnings compared to male employees</li> <li>■ 0% indicates that female and male employees earn the same hourly earnings</li> <li>■ A negative % indicates that female employees earn more than male employees</li> <li>■ A % between 0% and 100% indicates that male employees earn more than female employees</li> </ul> <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>	<p><a href="#">GRI Disclosure 405-2 (2016)</a></p> <p><a href="#">EFRAG VSME B10 (2024)</a></p>	<p>Principle 1 Principle 2 Principle 6</p>	<p>1.2, 1.4, 3.8, 4.3, 5.1, 5.5, 8.5, 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
<p>HR/L7: Rate of recordable work-related accidents</p>	<p>When reporting on Occupational Health and Safety, two measures are typically requested: the measure of safety and the measure of the extent of harm. As part of the CoP, participants are asked to report on the former measure, i.e., the rate of recordable work-related accidents during the reporting period.</p> <p>Some jurisdictions or reporting frameworks may require companies to disclose a broader measure, such as the number of work-related incidents, including occurrences that could have resulted in injury or ill health. However, for the purposes of the CoP, participants are required to report only on work-related accidents, defined as events (occurrences) that have resulted in physical or mental harm (i.e., injury or ill health). Occurrences that did not result in harm (e.g., near misses) should therefore not be included.</p> <p>Using the EFRAG VSME Standards 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 professional. (Source: <a href="#">EFRAG Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME)</a>)</p> <p>For the purpose of this question, “employees” includes all members of an 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 formula from the EFRAG VSME Standards:</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). The rate of work-related accidents would then be 3/80,000 x 200,000.</p> <p>Where the core business regularly employs third-party workers or part-time workers that support core business activities, the 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>Injuries at voluntary social events are usually not work-related unless there is a clear connection to the job. They may be considered work-related if attendance was mandatory, the event took place during work hours or on work premises, the employee was performing job duties, or the injury resulted from conditions the employer could reasonably foresee or control.</p>	<p>EFRAG VSME B9 (2024)</p>	<p>Principle 1 Principle 2 Principle 4</p>	<p>1.2, 1.4, 3.8, 8.5, 16.3</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
HR/L7: Rate of recordable work-related accidents <i>(Continued)</i>	<p>Participants can choose to select "Unknown" if the incident rate is not measured.</p> <p>Furthermore, if a participant discloses this metric using a different methodology, for example, due to national regulations, and it does not align with the CoP's requested formula for HR/L7, the participant may select "Choose not to disclose." If a participant chooses not to disclose, they will be prompted to provide additional information.</p>			
(Optional) HR/L8: 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, human rights and labour rights-related goals set, and/or any challenges faced in addressing human rights and labour rights topics.</p>	GRI Disclosures 3-3-c and 3-3-d (2021)	Principle 1 Principle 2 Principle 3 Principle 4 Principle 5 Principle 6	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., 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   UN Global Compact</p> <p>Principle Two: Businesses should make sure that they are not complicit in human rights abuses   UN Global Compact</p> <p>Business and Human Rights Navigator   UN Global Compact</p> <p>UN Guiding Principles on Business and Human Rights   UN Human Rights Council, OHCHR (2011)</p> <p>E-Learning Course on Business and Human Rights: How Companies Can Operationalize the UN Guiding Principles   UN Global Compact, OHCHR, Shift</p> <p>The UN Guiding Principles Interpretive Guide: The Corporate Responsibility To Respect Human Rights   OHCHR (2012)</p> <p>Human Rights Translated 2.0   UN Global Compact, OHCHR (2016)</p> <p>Guidelines for Multinational Enterprises on Responsible Business Conduct   OECD (2023)</p> <p>Embedding Human Rights Due Diligence: Playbook on Gaining Internal Support for HRDD Management   UN Global Compact (2025)</p> <p>Insights Report: Considerations for Strategic Engagement with Multi-Stakeholder Initiatives to Strengthen Supply Chain Human Rights Due Diligence   UN Global Compact (2025)</p>
Right to clean, healthy and sustainable environment (e.g., pollution of water, air, and land)	<p>Resolution recognising the human right to a clean, healthy and sustainable environment   UN General Assembly (2022)</p> <p>The ILO Declaration on Fundamental Principles and Rights at Work   ILO (Fifth Principle on a safe and healthy working environment added in 2022)</p> <p>Business and Human Rights Navigator: Clean, Healthy, and Sustainable Environment   UN Global Compact (see downloadable PDF here)</p> <p>The human right to safe drinking water and sanitation   UN General Assembly (2020)</p> <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 (2015)</p> <p>Climate Action and Human Rights: How the UN Guiding Principles can help companies respect human rights when responding to climate change   Shift (2023)</p> <p>Putting human rights at the heart of a just transition   Shift (2024)</p> <p>Red Flag 25. Greenhouse gas-intensive activities, products and services that contribute to negative impacts on people's rights   Shift (2025)</p>

Topic	Resource Title
Digital security, privacy, and data protection	<p>Digital security and privacy   OECD</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 (2021)</p>
Rights of Indigenous Peoples	<p>The Business Reference Guide to the UN Declaration on the Rights of Indigenous Peoples   UN Global Compact (2013)</p> <p>Indigenous Peoples' Rights and the Role of Free, Prior and Informed Consent   UN Global Compact (2014)</p> <p>Business and Human Rights Navigator: Indigenous Peoples   UN Global Compact</p> <p>Business and Human Rights: Interpreting the UN Guiding Principles for Indigenous Peoples. IWGIA Report 16   International Work Group for Indigenous Affairs (2014)</p> <p>Respecting the rights of indigenous peoples: a due diligence checklist for companies   The Danish Institute for Human Rights (2019)</p> <p>Excerpts from reports and comments of the ILO Supervisory Bodies: Applying the Indigenous and Tribal Peoples Convention, 1989 (No. 169)   ILO (2019)</p>
Rights of vulnerable groups (e.g., migrants, refugees, minority communities)	<p>Child Rights and Business Principles   UN Global Compact, UNICEF, Save the Children (2012)</p> <p>Principles and guidelines on the human rights protection of migrants in vulnerable situations   OHCHR</p> <p>Business and Human Rights Navigator: Migrant Workers   UN Global Compact</p> <p>For women, by women: Guidance and activities for building women migrant workers' networks   ILO (2020)</p> <p>The migrant pay gap: Understanding wage differences between migrants and nationals   ILO (2020)</p> <p>Migrant Worker Management Toolkit: A Global Framework BSR (2010)</p>

Topic	Resource Title
<p>Emerging technologies and responsible adoption of Artificial Intelligence (AI)</p>	<p>UN Global Digital Compact</p> <p>Business and Human Rights Navigator: Digital &amp; Emerging Technologies &amp; Human Rights   UN Global Compact</p> <p>AI and Human Rights 101 e-learning Course   UN Global Compact, OHCHR</p> <p>Artificial Intelligence &amp; Human Rights   UN Global Compact Network Germany (2024)</p> <p>Due Diligence Guidance for Responsible AI   OECD (2026)</p> <p>EU AI Act: first regulation on artificial intelligence   European Parliament (2025)</p> <p>Digital Services Act   European Commission (2026)</p>
<p>Conflict-sensitive due diligence and/or use of security providers</p>	<p>"Introduction to Heightened Human Rights Due Diligence" Webinar   UN Global Compact (2025)</p> <p>Heightened Human Rights Due Diligence for Business in Conflict-Affected Contexts: A Guide   UNDP (2022)</p> <p>Business and Human Rights in Challenging Contexts: Considerations for Remaining and Exiting   OHCHR (2023)</p> <p>What private businesses need to know about international humanitarian law   International Committee of the Red Cross (ICRC) (2024)</p> <p>Guidance on Responsible Business in Conflict-Affected &amp; High-Risk Areas: A Resource for Companies and Investors   UN Global Compact, UN PRI (2010)</p> <p>OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas   OECD (2016)</p> <p>The Voluntary Principles on Security and Human Rights   The Voluntary Principles Initiative (2000)</p>

## ADDITIONAL RESOURCES ON LABOUR

Topic	Resource Title
Labour (general)	<p><a href="#">Decent Work in Global Supply Chains — A Baseline Report   UN Global Compact</a></p> <p><a href="#">Labour and Decent Work   UN Global Compact</a></p> <p><a href="#">Advancing decent work in business through the UN Global Compact Labour Principles   UN Global Compact</a></p>
Freedom of association and the right to collective bargaining	<p><a href="#">Principle Three: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining   UN Global Compact</a></p> <p><a href="#">Freedom of Association and Development   ILO (2011)</a></p> <p><a href="#">Business and Human Rights Navigator: Freedom of Association   UN Global Compact</a></p> <p><a href="#">ILO Convention No.98 Right to Organize and Collective Bargaining   ILO</a></p>
Forced labour	<p><a href="#">Principle Four: The elimination of all forms of forced and compulsory labour   UN Global Compact</a></p> <p><a href="#">Combating forced labour: A handbook for employers and business   ILO (2015)</a></p> <p><a href="#">ILO Convention No. 29 Forced Labour Convention   ILO</a></p>
Child labour	<p><a href="#">Principle Five: Businesses should uphold the effective abolition of child labour   UN Global Compact</a></p> <p><a href="#">Ending child labour, forced labour and human trafficking in global supply chains   ILO, OECD, IOM, UNICEF (2019)</a></p> <p><a href="#">Business and Human Rights Navigator: Child Labour   UN Global Compact</a></p> <p><a href="#">ILO-IOE Child Labour Guidance Tool for Business   ILO (2015)</a></p> <p><a href="#">ILO Convention No. 138 Minimum Age Convention   ILO</a></p> <p><a href="#">ILO Convention C182 - Worst Forms of Child Labour Convention, 1999 (No. 182)   ILO</a></p>
Non-discrimination and equality (in respect of employment and occupation)	<p><a href="#">Principle Six: Businesses should uphold the elimination of discrimination in respect of employment and occupation   UN Global Compact</a></p> <p><a href="#">Diversity, Equity and Inclusion   UN Global Compact</a></p> <p><a href="#">Business and Human Rights Navigator: Discrimination   UN Global Compact</a></p> <p><a href="#">Non-discrimination and Equality Analysis Tool   UN Global Compact</a></p> <p><a href="#">ILO Convention No. 100 Equal Remuneration Convention   ILO</a></p> <p><a href="#">ILO Convention C111 - Discrimination (Employment and Occupation) Convention, 1958 (No. 111)   ILO</a></p> <p><a href="#">ILO Convention C190 - Violence and Harassment Convention, 2019 (No. 190)   ILO</a></p>

Topic	Resource Title
Safe and healthy working environment	<p>Nine Business Practices for Improving Safety and Health Through Supply Chains and Building a Culture of Prevention and Protection   UN Global Compact, ILO (2021)</p> <p>Business and Human Rights Navigator: Occupational Safety and Health   UN Global Compact</p> <p>ILO Convention No. 155 - Occupational Safety and Health Convention   ILO</p>
Wages	<p>Living Wage   UN Global Compact</p> <p>Business and Human Rights Navigator: Living Wage   UN Global Compact</p> <p>Living Wage Analysis Tool   UN Global Compact</p> <p>“Advancing Living Wages Forward Faster: Guidance for Supply Chain Implementation” e-learning Course   UN Global Compact</p> <p>Achieving the Living Wage Ambition: Reference Sheet and Implementation Guidance   UN Global Compact (2021)</p> <p>Report of the Meeting of Experts on wage policies, including living wages   ILO (2024)</p> <p>Global Wage Report 2024-2025   ILO (2024)</p>
Gender equality and women's empowerment	<p>Women's Empowerment Principles</p> <p>Women's Empowerment Principles Gender Gap Analysis Tool</p> <p>WEPs Tool Trends Report 2024: Advancing Gender Equality Amidst Polycrisis   UN Global Compact (2024)</p> <p>SDG Ambition Benchmark on Gender Balance at All Levels of Management   UN Global Compact (2024)</p> <p>SDG Ambition Benchmark on Equal Pay for Work of Equal Value   UN Global Compact (2024)</p> <p>UN Global Compact Panel Pledge</p> <p>Promoting Equity: gender-neutral job evaluation for equal pay. A step-by-step guide   ILO (2008)</p> <p>Gender Equality in Codes of Conduct Guidance   BSR (2017)</p> <p>“How to be a male ally for gender equality” e-learning Course   UN Global Compact</p> <p>“Mainstreaming Male Allyship: An Action Guide for Business” e-learning Course   UN Global Compact</p> <p>Applying a Gender Lens to Sustainable Procurement   UN Global Compact</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 circularity.



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 an 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 Module 4: Governance</a>)</p> <p>This commitment can take the form of a standalone policy or be included in a broader document.</p> <p>The participant should report “No, and we have no plans to develop a policy” if the topic is considered material to the company but there are no plans to create a policy.</p> <p>Participants should select “No, but we plan to within the next two years” if a topic is material to the organization and has been noted as an important area to preferentially address in the near future.</p> <p>If a participant selects “Yes, included within a broader policy or as a stand-alone policy,” the year the relevant policy was last reviewed must be entered. If a participant has more than one policy related to each of the environmental topics listed, the most relevant policy should be disclosed. Additionally, question E1.1 will prompt the participant to provide further details about the policy.</p> <p>If the participant has a policy commitment, a link or supporting document can be included, and if not, additional information can be provided in the optional text box.</p> <p>A participant can also select the option “Not applicable” if the topic is not material to the organization. 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 101 (2024), GRI 102 (2025), GRI 103 (2025), GRI 303 (2018), GRI 305 (2016), GRI 306 (2020)</p> <p>CDP 4.6 (2025)</p> <p>EFRAG VSME B2 (2024)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 2.5, 2.a, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 9.5, 11.5, 11.6, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.2, 13.3, 14.1, 14.2, 14.3, 14.4, 14.5, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b, 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
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, (e.g., 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>The level of expertise will vary depending on the complexity of an enterprise's operations and the extent of its policy commitments. Expertise can be drawn from various sources, ranging from conducting internal desktop research (sourcing credible online or written resources) to seeking external consultation with recognized experts. Individuals with specific competencies or experience related to the respective policy commitments may qualify as inside expertise, but this is not required.</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 101 (2024), GRI 102 (2025), GRI 103 (2025), GRI 303 (2018), GRI 305 (2016), GRI 306 (2020)</p> <p>CDP 4.6.1 (2025)</p> <p>EFRAG VSME B2 (2024)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 2.5, 2.a, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 9.5, 11.5, 11.6, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.2, 13.3, 14.1, 14.2, 14.3, 14.4, 14.5, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b, 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
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 Guidebook 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 Disclosure 3-3-f (2021) for topics GRI 101 (2024), GRI 102 (2025), GRI 103 (2025), GRI 303 (2018), GRI 305 (2016), GRI 306 (2020)</p> <p>IFRS S2 25 (2025)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 2.5, 2.a, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.5, 11.6, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.2, 13.3, 14.1, 14.2, 14.3, 14.4, 14.5, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b, 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
E3: Prevention/mitigation	<p>In answering this question, the participant 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 Disclosure 3-3-d-i</a>)</p> <p>Actions an 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 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>■ “Collective action with peers or other stakeholders” might include collaboration on industry-wide initiatives, projects, products or services that address mitigating the risks and/or impacts of climate change, e.g., joining the UN Global Compact Ocean Stewardship Coalition.</li> <li>■ 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.</li> </ul> <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 101 (2024), GRI 102 (2025), GRI 103 (2025), GRI 303 (2018), GRI 305 (2016), GRI 306 (2020)</p> <p>CDP 11.12 (2025)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 2.5, 2.a, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.5, 11.6, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.2, 13.3, 14.1, 14.2, 14.3, 14.4, 14.5, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b, 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>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 101 (2024), GRI 102 (2025), GRI 103 (2025), GRI 303 (2018), GRI 305 (2016), GRI 306 (2020)</p> <p>EFRAG VSME B2 (2024)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 2.5, 2.a, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.5, 11.6, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.2, 13.3, 14.1, 14.2, 14.3, 14.4, 14.5, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b, 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>(Optional) E3.1.1: Goals and targets</p>	<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, an 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, an organization may set a goal of reducing its GHG emissions intensity per square meter of facility space by 20% by 2030.</p> <p>Examples of time-bound goals/targets may include:</p> <ul style="list-style-type: none"> <li>■ <b>Climate change:</b> Achieve net-zero greenhouse gas emissions by 2050; reduce Scope 1 and 2 emissions by a specified percentage by a target year (compared to a base year);</li> <li>■ <b>Water:</b> Reduce freshwater withdrawal by a specified percentage by a target year; achieve a specified percentage of water recycling/reuse in operations by a target year.</li> <li>■ <b>Oceans:</b> Eliminate plastic waste leakage into oceans by a target year; support restoration of a specified number of hectares of coastal ecosystems by 2030.</li> <li>■ <b>Nature and biodiversity:</b> Restore a specified number of hectares of degraded land by a target year; source a specified percentage of raw materials from certified sustainable suppliers by a target year.</li> <li>■ <b>Air pollution:</b> Reduce emissions of specified pollutants by a specified percentage by a target year.</li> <li>■ <b>Waste management:</b> Achieve zero waste to landfill from operations by a target year; increase recycling rates by a specified percentage in a target year.</li> <li>■ <b>Circularity:</b> Increase use of recycled content in products by a specified percentage by a target year.</li> <li>■ <b>Energy and resource use:</b> Reduce total energy consumption intensity by a specified percentage by a target year; increase procurement of 100% renewable electricity by a target year.</li> </ul>	<p>GRI Disclosure 3-3-e (2021) for topics GRI 101 (2024), GRI 102 (2025), GRI 103 (2025), GRI 303 (2018), GRI 305 (2016), GRI 306 (2020)</p> <p>IFRS S1 51 (2023)</p> <p>IFRS S2 33 (2025)</p> <p>CDP 7.53, 7.54, 8.7, 9.15, 10.1, 11.11 (2025)</p> <p>EFRAG VSME B2 (2024)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 2.5, 2.a, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.5, 11.6, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.2, 13.3, 14.1, 14.2, 14.3, 14.4, 14.5, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b, 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>E3.1.2: Measuring progress against goals and targets</p>	<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 101 (2024), GRI 102 (2025), GRI 103 (2025), GRI 303 (2018), GRI 305 (2016), GRI 306 (2020)</p> <p>IFRS S1 51 (2023)</p> <p>IFRS S2 33 (2025)</p> <p>EFRAG VSME B2 (2024)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 2.5, 2.a, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.5, 11.6, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.2, 13.3, 14.1, 14.2, 14.3, 14.4, 14.5, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b, 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
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 as 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 an 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>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 (2021) for topics GRI 101 (2024), GRI 102 (2025), GRI 103 (2025), GRI 303 (2018), GRI 305 (2016), GRI 306 (2020)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.4, 2.5, 2.a, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.5, 11.6, 12.1, 12.2, 12.4, 12.5, 12.6, 13.2, 13.3, 14.1, 14.2, 14.3, 14.4, 14.5, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b, 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>E5: 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 expedite emission-reduction efforts in line with global targets and can also help businesses manage risks and opportunities. (Source: <a href="#">UNFCCC - The Paris Agreement</a>)</p> <p>To provide a transparent view of an organization’s impact, Scope 2 emissions should be reported using two distinct methods: market-based or location-based. 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: <a href="#">GHG Protocol Scope 2 Guidance</a>)</p> <p>For the definitions of Scope 1 and Scope 2 (market- and location-based methods) GHG emissions, refer to the Guidebook Glossary.</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 2025 to December 2025 to be used for the 2026 CoP). For measurement methodology, please refer to the GHG Protocol.</p> <p>If the measured GHG emissions cover a time period that is not fully aligned with the period that the rest of the CoP covers, please provide an explanation in the space provided.</p>	<p>GRI Disclosures 102-5, 102-6 (2025)</p> <p>IFRS S2 29 (2025)</p> <p>CDP 7.6, 7.7 (2025)</p> <p>EFRAG VSME B3 (2024)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 9.4, 12.4, 13.2, 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>For the definitions of Scope 3 emissions, refer to the Guidebook Glossary.</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, refer to the GHG Protocol.</p> <p>“Partially measured” should be selected 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 the CoP covers, an explanation in the space should be provided.</p>	<p>GRI Disclosure 102-7 (2025)</p> <p>IFRS S2 29 (2025)</p> <p>CDP 7.8 (2025)</p> <p>EFRAG VSME C2 (2024)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 9.4, 12.4, 13.2, 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 is based on guidance from the GHG Protocol.</p> <p>“Other (upstream)” or “Other (downstream)” should be selected if the organization has a source of Scope 3 emissions that is not listed in the categories shown.</p>	<p>GRI Disclosure 102-7 (2025)</p> <p>IFRS S2 29 (2025)</p> <p>EFRAG VSME C2 (2024)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 9.4, 12.4, 13.2, 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: Greenhouse gas emissions reduction targets	<p>While global temperatures exceeded 1.5°C in 2025, the Paris Agreement's temperature goal has not been breached, as the goal reflects long-term temperature change measured over decades, not individual years. In order to minimize the overshoot, it is essential that non-state actors establish short-, medium-, and long-term absolute emissions reduction targets across their entire value chain in line with global, science-based standards. While definitions of time horizons vary across different global frameworks, this question is designed to remain flexible while improving clarity and comparability for all participants. For instance, while the <a href="#">Science Based Targets initiative (SBTi)</a> defines short-term targets as having a 5–10 year timeframe, the HLEG defines short-term as five years or less. By anchoring these disclosures around broad time horizons rather than a single fixed definition, the question accommodates various reporting standards while strengthening the overall usefulness of the data collected.</p> <p>For the purposes of this question, timeframes are categorized as follows: short-term (5–10 years), medium-term (10–15 years), and long-term (20–30 years).</p> <p>The years 2030 and 2050 represent critical milestones, as limiting global temperature rise to 1.5°C requires that we reduce global emissions by approximately 50% by 2030 compared with 2010 levels and reach net-zero emissions by 2050. By framing targets within short-term (5–10 years), medium-term (10–15 years), and long-term (20–30 years) horizons, organizations can effectively map their transition pathways and, if needed, course correct over time to ensure near-term actions are remain ambitious enough to meet net-zero targets.</p> <p>When answering this question, participants should report whether they have validated targets for each listed Scope and provide the specific baseline year for each selection, as the baseline year serves as the fixed point in time against which GHG reductions are tracked and measured.</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 <a href="#">ISO 14064-3 Greenhouse Gases “Terms and definitions”</a>)</p> <p>Ideally, the third-party validation criteria aligns with the latest guidance from the SBTi and the <a href="#">GHG Protocol</a>, although there are no specific requirements regarding which third-party agency must conduct the validation.</p> <p>If a participant has established targets that have not yet been validated by a third party, they should provide the relevant data in the last answer row, which will prompt a mandatory text box for additional information regarding their non-validated targets.</p>	<p>GRI Disclosure 102-4 (2025) CDP 7 (2025)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 6.3, 8.4, 9.4, 12.4, 12.6, 13.1, 13.2, 13.3, 14.1, 14.3, 15.5</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
E7.1 Net-zero targets	<p>“The ambition of net-zero targets will determine climate ambition this decade. It is crucial that non-state actors have short-term targets that prioritise immediate reductions aligned with pathways that keep 1.5°C in sight across their value chain to avoid crossing dangerous climate tipping points. Immediate reductions are not only a scientific requirement, but also minimise transition risks for non-state actors. Early action accelerates innovation and helps position non-state actors as leaders in the renewable energy and climate resilient economy.”            (Source: <a href="#">Report from the United Nations’ High-Level Expert Group (HLEG) on the Net Zero Emissions Commitments of Non-State Entities</a>)</p> <p>Question E7.1 will only be prompted for participants that have indicated they have set validated targets across Scope 1, at least one of the two Scope 2 options (market- and/or location-based) and Scope 3 in question E7. If an organization has established a net-zero target for one of the listed scopes, it will be prompted to enter the corresponding net-zero target year.</p> <p>Participants are encouraged to refer to the <a href="#">Report from the United Nations’ High-Level Expert Group (HLEG) on the Net Zero Emissions Commitments of Non-State Entities</a> for further guidance on setting and aligning their targets with international best practices.</p>	<p>GRI Disclosures 102-4, 102-5, 102-6, 102-7 (2025)            CDP 7 (2025)</p>	<p>Principle 7            Principle 8</p>	<p>1.5, 6.3, 8.4, 9.4, 12.4, 12.6, 13.1, 13.2, 13.3, 14.1, 14.3, 15.5</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
E8: Climate change adaptation plan	<p>Organizations contribute to climate change while simultaneously being affected by its effects. According to UNFCCC, climate change adaptation refers to changes in processes, practices, and structures in response to actual or potential climate-related events and their impacts. Adaptation aims to mitigate actual and potential negative impacts or leverage opportunities associated with climate change. (Source: <a href="#">GRI Disclosure 102-2</a>)</p> <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>Climate-change related risks can be classified as physical or transition risks.</p> <p>A “physical risk assessment” focuses on identifying and evaluating climate change-related risks (flooding, drought, etc.) that have a physical impact on an organization’s assets.</p> <p>Physical risks can impact workers and communities through heat-related illness, disrupted access to energy and water from extreme weather (e.g., hurricanes), job losses from facility closures or relocations, and damage to homes, farms, and infrastructure. More details available in the <a href="#">GRI Disclosure 102-2</a>.</p> <p>A “transition risk assessment” is the process of identifying and evaluating risks that arise as organizations adapt to climate change and related societal expectations. These risks can include new regulations on adaptation, increased costs caused by extreme weather events, the need to relocate to less flood-prone areas, and pressures from environmental and human rights groups for organizations to change their practices. (Source: <a href="#">GRI Disclosure 102-2</a>)</p> <p>Having taken the appropriate risk assessment steps, companies can identify activities to integrate into their climate change 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 102-2 (2025)	Principle 7 Principle 8 Principle 9	1.5, 2.4, 2.5, 2.a, 3.9, 6.3, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.5, 12.1, 12.2, 12.4, 12.6, 13.2, 13.3, 14.1, 14.2, 15.5

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
<p>E9: Fossil fuel consumption reduction</p>	<p>To remain committed to progress toward the Ten Principles of the UN Global Compact, the UN Sustainable Development Goals (SDGs), and the goals of the Paris Agreement, organizations and all actors worldwide should make a concerted effort to reduce their reliance on and consumption of fossil fuels. As defined by the GHG Protocol, fossil fuels refer to non-renewable energy sources such as natural gas, oil, and coal.</p> <p>Effective measures to reduce fossil fuel consumption may include, but are not limited to, implementing energy efficiency initiatives, transitioning to renewable energy sources, limiting unnecessary resource use, and monitoring and reporting carbon emissions.</p> <p>In line with the <a href="#">United Nations High-Level Expert Group (HLEG) report</a> and GRI disclosures, this question asks whether the organization has established targets to phase out fossil fuels. Such targets may include:</p> <ul style="list-style-type: none"> <li>■ Phasing out fossil fuel-based materials, including products derived from petrochemicals such as plastics, synthetic fibers, and certain industrial chemicals.</li> <li>■ Increasing investment in non-fossil fuel-emitting activities, such as funding for green hydrogen production, electrified transport infrastructure, and high-efficiency heat pump technologies.</li> <li>■ Procuring renewable energy, for example, through power purchase agreements (PPAs) for wind or solar energy, on-site renewable installations such as rooftop solar panels, or the purchase of certified renewable electricity.</li> <li>■ Ending the exploration of fossil fuels, halting the expansion of existing fossil fuel reserves, and ceasing the extraction of fossil fuels, for example, by committing not to invest in new oil, gas, or coal projects, adopting policies to prevent the development of new reserves, or establishing timelines to phase down extraction activities.</li> </ul> <p>For additional context, participants are encouraged to review <a href="#">Chapter 5 of the HLEG report</a>, which outlines the urgency of phasing out fossil fuels and scaling up renewable energy. Organizations may also consult the <a href="#">Integrity Matters Checklist</a>, which operationalizes UN guidance on science-based net-zero pathways and provides a framework for reporting on efforts to reduce emissions, implement transition plans, and limit fossil fuel investment.</p> <p>If “Other” is selected, or if no targets are currently in place, participants are required to provide additional information in the mandatory text box explaining the organization’s current position and methodology.</p>	<p>GRI Disclosures 102 (2025), 103-5 (2025) CDP 7.55 (2025)</p>	<p>Principle 7 Principle 8 Principle 9</p>	<p>1.5, 2.a, 6.3, 7.1, 7.2, 7.3, 8.4, 9.4, 9.5, 12.4, 12.6, 13.2, 14.1, 14.3, 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: Transition plan	<p>To limit global warming and align with the goals of the Paris Agreement, organizations should develop and implement transition plans that outline how they will reduce GHG emissions and achieve their climate targets. Transition plans holistically translate climate commitments into concrete actions by defining the policies, actions, investments, governance structures, and accountability mechanisms needed to deliver emissions reductions over time.</p> <p>“Net zero transition plans are an essential tool to show how non-state actors will successfully deliver on their commitments in an equitable and just way, and therefore build public trust. While no entity can predict the path to 2050, frequently updated transition plans make pledges concrete while highlighting uncertainties, assumptions and barriers. This is particularly important for non-state actor commitments related to the just transition.” (Source: HLEG report “Integrity Matters: Net Zero commitments by Businesses, Financial Institutions, Cities and Regions)</p> <p>Climate change mitigation is closely linked to impacts on people, including workers and local communities. Therefore, it is crucial that organisations incorporate the principles of a just transition into their transition plans, ensuring that climate actions support a fair and inclusive shift to a low-carbon economy.</p> <p>Organizations are encouraged to apply the climate change mitigation hierarchy when designing and implementing their transition plans. This hierarchy prioritizes actions in the following order: avoiding GHG emissions, reducing GHG emissions, and counterbalancing residual emissions. (Source: GRI 102: Climate Change 2025)</p> <p>Transition plans should outline the actions the organization will take to meet its emissions reduction targets and should be embedded within broader business strategy and financial planning. This includes aligning governance and incentive structures, capital expenditures, research and development, skills and workforce planning, and public advocacy with the organization’s climate objectives. Organizations should publicly disclose their transition plans, update them regularly, and report on progress annually.</p> <p>Examples of what can be included in policies to mitigate climate change:</p> <ul style="list-style-type: none"> <li>■ energy consumption;</li> <li>■ land use change, for example on deforestation;</li> <li>■ engaging with suppliers to reduce their GHG emissions;</li> <li>■ bioeconomy or circular economy;</li> <li>■ just transition and human rights.</li> </ul>	<p>GRI Disclosure 102-1 (2025) CDP 5.2 (2025)</p>	<p>Principle 7 Principle 8 Principle 9</p>	<p>1.5, 2.4, 2.a, 6.3, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 9.5, 11.5, 12.4, 12.6, 13.2, 13.3, 14.1, 14.2, 14.3, 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>E10: Transition plan (Continued)</p>	<p>When describing how the transition plan aligns with the latest scientific evidence on the global effort needed to limit global warming to 1.5°C, the organization should report how it is aligned with the mitigation hierarchy, including actions to:</p> <ul style="list-style-type: none"> <li>■ avoid GHG emissions by transitioning from fossil fuels to non-emitting energy sources such as renewables;</li> <li>■ reduce GHG emissions by, for example, improving energy efficiency and substituting disposable materials for reusable materials;</li> <li>■ deploy GHG removal methods that counterbalance residual GHG emissions after the organization has reduced its gross GHG emissions by at least 90%, and further reduction is not possible. See <a href="#">GRI Guidance to 102-4-a-iii and 102-9-c</a> for more information about GHG emissions reduction targets and GHG removals.</li> </ul> <p>If the participant does not currently have a transition plan in place, they will be prompted to provide additional information explaining why a transition plan has not yet been developed.</p>	<p>GRI Disclosure 102-1 (2025) CDP 5.2 (2025)</p>	<p>Principle 7 Principle 8 Principle 9</p>	
<p>E11: Additional topic-specific questions</p>	<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, participants are required to select the environmental topics that are considered most material to the organization's operations and/or value chain.</p> <p>Additional questions will be prompted depending on the chosen material topics.</p> <p>If the participant 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>	<p>GRI Disclosure 3-2 (2021)</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 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>The total water withdrawal is the volume of freshwater extracted from a surface or groundwater source, without accounting for the volume returned to the freshwater source after use over the course of the reporting period. Examples of sources are:</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 Module 9: Water security</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 Module 9: Water security</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 Module 9: Water security</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 Module 9: Water security</a>).</li> </ul> <p>The total 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 Module 9: Water security</a>)</p> <p>Note that water consumption includes water stored during the reporting period for use or discharge in a subsequent reporting period.</p> <p>By calculating the organization’s percentage of water withdrawal and consumption in areas with high water stress, a clearer indication of its impact in sensitive locations can be developed.</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 the organization withdraws or consumes have water stress include the World Resources Institute Aqueduct Water Risk Atlas and the WWF Water Risk Filter. 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><a href="#">GRI Disclosures 303-3, 303-5 (2018)</a></p> <p><a href="#">CDP 9.2.2, 9.2.4 (2025)</a></p> <p><a href="#">EFRAG VSME B6 (2024)</a></p>	<p>Principle 7</p> <p>Principle 8</p>	<p>2.1, 2.3, 6.1, 6.3, 6.4, 6.5, 6.6, 12.1, 12.2, 12.4, 15.1, 15.3, 15.4, 15.5</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
<p>E12: Water withdrawal and consumption <i>(Continued)</i></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>For organizations that do not have any industrial or agricultural activity and whose operations are limited to office activities, information only on their water consumption should be provided. To effectively report on office water consumption, the participant can use the water meter readings. If not immediately accessible, they may need to contact their local water provider to obtain an accurate reading and report effectively.</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
E13: 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>In this context, "engagement" does not necessarily refer to the basin from which the company withdraws water, discharges waste, or even the basin most directly impacted by its operations. Rather, engagement means the water basin that the company has identified as a priority for collective action, material support, or other forms of involvement aimed at delivering sustainability benefits. This specifically refers to the company providing material support for on-the-ground activities that improve water quantity, quality, or access within that basin. For example, such engagement could include interventions to alleviate water stress or scarcity, enhance water quality, or improve access to clean water.</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>When answering question E13, participants only need to insert the address of its principal place of direct operations or location within its supply chain. The choice is up to the participant and depends on which location is attached to the water basin of highest priority for engagement. The questionnaire will return the basin associated with any location regardless if the basin is one of the 100 Priority Basins. For more information and to view the complete list of Priority Basins, please refer to the <a href="#">UN Global Compact Water Action Hub</a>.</p> <p>If a participant enters the location of the nearest water basin and in the tool, it results in a different basin they consider the highest priority for engagement, this may be due to differences in scale and local naming convention. Basin mapping is based on the WMO Basins and Subbasins and HydroSHEDS HydroBASINS level 6 which may incorporate multiple catchments into a single basin and may use a more general name than the one used locally.</p> <p>Once the basin(s) are selected, the participant must indicate whether they are currently engaging with the basin or if engagement has been identified as a priority in the near future.</p>		Principle 7 Principle 8	2.1, 2.3, 6.1, 6.3, 6.4, 6.5, 6.6, 9.4, 12.1, 12.2, 12.4, 15.1, 15.3, 15.4, 15.5

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
E14: Active nature action plan	<p>A nature action plan is “the set of actions the undertaking is implementing to manage its material impacts, risks and opportunities on biodiversity and ecosystems, including objectives, timelines, resources, and the parts of the undertaking covered.” (Source: <a href="#">ESRS E4-2</a>)</p> <p>A nature action plan may be presented as a standalone document (e.g., a biodiversity strategy, nature transition plan, or biodiversity management plan) or integrated into broader corporate frameworks, including environmental management systems, climate transition plans, or overall sustainability strategies. What is essential is not the format, but that the plan provides a structured and actionable approach to managing nature-related issues.</p> <p>The plan must include:</p> <ul style="list-style-type: none"> <li>■ The concrete actions or interventions to be implemented;</li> <li>■ The scope of coverage (e.g., specific sites, business units, value chain stages, priority commodities, or ecosystems);</li> <li>■ Defined timeframes and milestones;</li> <li>■ Monitoring and review mechanisms to track implementation and effectiveness;</li> <li>■ Alignment with relevant targets, commitments, and risk management processes.</li> </ul> <p>This question also seeks to understand the breadth of implementation. Companies may apply their plan across the entire organization or focus initially on priority locations, products, or commodities where nature-related impacts and risks are most significant.</p> <p>If the participant has an action plan implemented or in progress, it is optional but recommended for the organization to provide additional information about the scope of the plan. More specifically, the participant should provide additional information about priority locations, products, and/or commodities the plan is or will be focused on.</p>	<p>GRI Disclosures 101 (2024), 103-1 (2025)</p> <p>CDP 4.11.1, 4.11.2, 11.7, 11.8 (2025)</p> <p>EFRAG ESRS E4.1-E4.3 (2022)</p>	<p>Principle 7 Principle 8</p>	<p>2.1, 2.3, 2.5, 2.a, 6.6, 12.2, 12.4, 12.6, 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: Air pollution	<p>“Air pollution accounted for 8.1 million deaths globally in 2021, becoming the second leading risk factor for death, including for children under five years.” (Source: <a href="#">Health Effects Institute</a>)</p> <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>“With every breath we take, we suck in tiny particles that can damage our lungs, hearts, and brains and cause a host of other health problems. The most dangerous of these particles, which can include anything from soot, soil dust, to sulfates, are fine particles 2.5 microns or less in diameter - shortened as PM2.5.” (Source: <a href="#">UNEP</a>)</p> <p>Air pollutants and GHGs often share the same sources and most solutions that improve air quality also address climate change. As a result, there is substantial overlap between the methods and data needed to quantify air pollutant and GHG emissions. The development of integrated inventories can enable companies to maximize the benefits of their actions to human health, climate, ecosystems and many other sustainable development goals. (Source: <a href="#">Climate and Clean Air Coalition</a>)</p> <p>Air pollution also has a significant economic impact. A recent World Bank report estimated that the cost of health-related damages alone amounts to \$8.1 trillion per year, equivalent to 6.1% of global GDP. (Source: <a href="#">World Bank</a>)</p> <p>The private sector contributes to the air pollution crisis, while at the same time suffering from its negative impacts and having the potential to provide many of the solutions. The role of clean air in addressing many ESG issues is often overlooked, and failing to capture and measure air pollution progress is a missed opportunity. (Source: <a href="#">World Economic Forum (Alliance for Clean Air)</a>)</p> <p>Business enterprises play a critical role in reducing <a href="#">point source</a> and <a href="#">nonpoint source (NPS)</a> pollution and protecting air quality within communities. To support accurate and consistent disclosure, participants are encouraged to refer to CCAC/SEI’s <a href="#">A Practical Guide for Business: Air Pollutant Emission Assessment</a>. This guide offers practical methodologies for measuring air pollutant emissions across the value chain, including accounting practices, reporting guidance, and emissions factors.</p> <p>Participants should report total emissions (in tonnes) across all sources for each relevant pollutant category.</p> <p>Refer to the Guidebook Glossary for definitions of the air pollutants listed in this question.</p>	<p><a href="#">GRI Disclosure 305-7 (2016)</a></p> <p><a href="#">EFRAG VSME B4 (2024)</a></p>	<p>Principle 7</p> <p>Principle 8</p>	<p>3.9, 6.3, 11.6, 12.4, 13.2, 14.1, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
<p>E15: Air pollution (Continued)</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>We encourage participants to provide contextual details in the optional text box about the location of emissions across the value chain and/or Scope. For example: Raw material extraction or cultivation, Manufacturing, processing, or assembly, Distribution, storage, or transport, Retail, Use phase, End-of-life treatment. This additional information helps demonstrate transparency and a deeper understanding of the organization's air pollution footprint.</p> <p>Participants can select "Unknown" if they generate but do not measure the air pollutant. Participants can also select "Not applicable" if the amount of pollution generated is negligible. Participants that select "Not applicable" will be asked 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
E16: Circular economy practices	<p>The aim of this question is to assess how the company has advanced circular economy implementation during the reporting period, including through formal commitments and enabling conditions, operational and value chain practices, and the tracking of circularity-related outcomes. It seeks to capture actions, systems, or measures that were implemented, maintained, or actively ongoing during the reporting year, regardless of when they were first introduced. Practices initiated prior to the reporting period should be included if they remained active during the year.</p> <p>For the purpose of this question, circular economy practices are understood broadly as actions, systems, or measures that reduce reliance on virgin finite resources, extend the useful life of products and materials, retain value, and reduce waste and pollution across the value chain.</p> <p>Circular economy practices may apply across different stages of the product life cycle, including design, sourcing, production, distribution, use, and end-of-life management.</p> <p>The response options in this question cover different aspects of circular economy implementation. These may include:</p> <ul style="list-style-type: none"> <li>■ <b>Formal commitments and enabling conditions</b>, such as a circular economy policy or commitment and dedicated budget and/or staff;</li> <li>■ <b>Implementation measures</b>, such as integrating circularity into product or service design, adopting circular business model approaches (e.g., leasing, take-back, repair, refurbishment, remanufacturing, or resale), applying circular practices in operations, engaging suppliers and value chain partners, and implementing waste prevention or material recovery practices;</li> <li>■ <b>Tracking and monitoring</b>, where companies measure circularity-related outcomes. Circular economy practices in a company’s own operations may include improving material efficiency, reducing material losses, substituting virgin materials with recycled or secondary inputs, reducing production waste and by-products, and reusing material internally.</li> </ul> <p>Circular economy related to waste management may include waste prevention and reduction, segregation for reuse or recycling, composting or organic waste recovery, and other practices that retain material value and reduce disposal.</p> <p>Where companies track and/or monitor circularity outcomes, relevant indicators may include, but are not limited to:</p> <ul style="list-style-type: none"> <li>■ Percentage of recycled or secondary input materials;</li> <li>■ Share of products designed with circular principles;</li> <li>■ Product return, repair, or reuse rates;</li> <li>■ Material recovery rates;</li> <li>■ Waste outcomes linked to prevention, reuse, recycling, composting, or reduced disposal.</li> </ul> <p>If the answer option “Tracks and/or monitors circularity outcomes” is selected, participants are encouraged to provide additional information on the metrics used and the scope of measurement in the optional text box.</p> <p>If a company has implemented circular economy practices not listed in the response options, it should specify them clearly in the prompted text box where relevant. This ensures emerging or sector-specific practices are captured.</p>	GRI Disclosures 301-2, 301-3 (2016), GRI 306-1, 306-2, 306-4, 306-5 (2020)	Principle 7 Principle 8 Principle 9	6.3, 8.4, 11.6, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 14.1, 15.5

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
(Optional) E17: 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 in addressing environment topics.	GRI Disclosures 3-3-c and 3-3-d (2021) for topics GRI 101 (2024), GRI 102 (2025), GRI 103 (2025), GRI 303 (2018), GRI 305 (2016), GRI 306 (2020)	Principle 7 Principle 8 Principle 9	2.1, 2.3, 2.4, 2.5, 2.a, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.5, 11.6, 12.4, 12.5, 12.6, 13.2, 13.3, 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   UN Global Compact</p> <p>Principle Eight: Businesses should undertake initiatives to promote greater environmental responsibility   UN Global Compact</p> <p>Principle Nine: Businesses should encourage the development and diffusion of environmentally friendly technologies   UN Global Compact</p> <p>UN Environment Programme (UNEP)</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>“Setting Science-Based Targets Collection” e-learning Course   UN Global Compact</p> <p>Standards and Sector Guidance   Science Based Targets initiative (SBTi)</p> <p>Integrity Matters: Net Zero Commitments by Businesses, Financial Institutions, Cities and Regions   UN High-Level Expert Group on the Net Zero Emissions Commitments of Non-State Entities (2022)</p> <p>Climate Adaptation   UNFCCC</p>

## ADDITIONAL RESOURCES ON ENVIRONMENT

Topic	Resource Title
Water	<p>CEO Water Mandate   Sign the Commitment to Water Stewardship   UN Global Compact, Pacific Institute</p> <p>Water Resilience Coalition – Sign the business pledge to preserve the world’s most water-stressed river basins   UN Global Compact, Pacific Institute</p> <p>Water Action Hub   UN Global Compact, Pacific Institute</p> <p>100 Priority Basins Selection Process (2023)</p> <p>Positive Water Impact (PWI)   UN Global Compact, Pacific Institute</p> <p>Freshwater   Science Based Targets for Nature</p> <p>Water Security   CDP</p> <p>Water Risk Filter   WWF</p> <p>Aqueduct   WRI</p> <p>Defining a Collective Action Spectrum: A Brief For Water Stewardship Practitioners   WWF, CEO Water Mandate, Global Water Challenge, &amp; WaterAid (2026)</p>
Ocean	<p>Sustainable Ocean Principles   UN Global Compact</p> <p>Practical Guidances for the UN Global Compact Sustainable Ocean Principles   UN Global Compact</p> <p>Ocean Investment Protocol   UN Global Compact, UNEP FI (2025)</p> <p>Bonds to Finance the Sustainable Blue Economy - A Practitioner’s Guide   ICMA, UNEP FI, UN Global Compact (2023)</p> <p>Oceans20 Policy Papers</p> <p>Maritime Just Transition Taskforce Resources   UN Global Compact, ICS, ITF</p> <p>Enabling Data and Knowledge Sharing in the Marine Space: The Role of Offshore Renewable Energy   UN Global Compact (2023)</p> <p>Net-Positive Biodiversity in Offshore Renewable Energy: Minimum Criteria and Recommendations for Action   UN Global Compact (2024)</p> <p>Advancing Offshore Wind Development through the Just Transition   UN Global Compact (2025)</p> <p>Ocean Centres</p> <p>One Ocean Finance: UN &amp; Partners Join Forces to unlock billions for marine sectors   UNSDG (2025)</p>

## ADDITIONAL RESOURCES ON ENVIRONMENT

Topic	Resource Title
Nature & Biodiversity	<p>Goal 15: Life on Land   United Nations Sustainable Development Goals</p> <p>The UN Environment Programme World Conservation Monitoring Centre (UNEP-WCMC)</p> <p>“Biodiversity Fundamentals: The Business Case for Action” e-learning Course   UN Global Compact, UNEP-WCMC</p> <p>Kunming-Montreal Global Biodiversity Framework   UNEP (2022)</p> <p>Biodiversity Risk Filter   WWF</p> <p>Tools and Mechanisms   Convention on Biological Diversity</p>
Air Pollution	<p>A Practical Guide for Business: Air Pollutant Emission Assessment   UNEP CCAC-SEI (2022)</p> <p>Integrated Guide for Business Greenhouse Gas and Air Pollutant Emission Assessment   UNEP CCAC-SEI (2025)</p> <p>Pollution Action Note – Data you need to know   UNEP</p> <p>Clean Air Business Case Framework   WEF (2022)</p> <p>WHO global air quality guidelines   WHO (2021)</p> <p>State of Global Air Report 2025   HEI (2025)</p> <p>Actions on Air Quality Report   UNEP (2021)</p> <p>The Global Health Cost of PM2.5 Air Pollution: A Case for Action Beyond 2021   World Bank Group (2022)</p>
Circularity	<p>UNEP Circularity Platform</p> <p>Moving towards zero waste   UNEP</p>
Energy & Resource Use	<p>UN Energy</p> <p>International Energy Agency (IEA)</p> <p>World Energy Outlook 2025   IEA (2025)</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 an organization's mission to prevent corruption effectively should be an understanding of the risks it faces. This assessment of corruption risks should be the foundation of an anti-corruption compliance programme.</p> <p>When developing its programme, the company should be aware of the industries and geographical locations in which it operates and the associated levels of corruption it may be exposed to. These differing levels of exposure should be reflected in the 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 the 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 a compliance 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 the 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 Disclosure 3-3-c (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
<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 an organization's actions is essential if an 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 the 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, the 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 the 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>The 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 the 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>	GRI Disclosure 2-15 (2021)	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, visit the <a href="#">UN Global Compact Anti-Corruption Collective Action</a> website.</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>“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>The definition of “employee” is “an individual who is in an employment relationship with the organization according to national law or practice.” Importantly, this does not include contractors, vendors or external consultants. Applying this definition, if part-time store associates are in an employment relationship with the organization (i.e., there is a written contract in place), then they would be considered an employee and would fall under the scope of “All employees”.</p> <p>Note that participants cannot select both “Selected employees” and “All employees.” This question is designed to determine whether (1) all employees receive anti-corruption training, regardless of the number of training programs offered; (2) only some employees receive such training while others receive none; or (3) no anti-corruption training is provided to employees at all.</p> <p>If all employees receive at least one anti-corruption training session, but certain employees receive additional training due to their role, participants should select “All employees.” They may also indicate in the optional text box that additional, role-specific anti-corruption training programs are provided to certain staff members.</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>	GRI Disclosure 205-2 (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
AC4.1: 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, participants should select “One time only.” If the participant is unaware of how often training is provided, it should select “Unknown”.</p>		Principle 10	16.4, 16.5, 16.6
AC5: Actions taken to detect incidents of corruption	<p>This question seeks to assess the mechanisms and processes an organization has established to detect potential incidents of corruption within its operations and across its value chain.</p> <p>Organizations may implement a variety of internal and external detection mechanisms designed to identify, report, and assess suspected misconduct. Examples of mechanisms used to detect incidents of corruption include, but are not limited to:</p> <ul style="list-style-type: none"> <li>■ Internal reporting channels, such as confidential or anonymous speak-up mechanisms, ethics hotlines, or other reporting platforms for employees and stakeholders to seek guidance or report concerns.</li> <li>■ Whistleblower protection, including policies and procedures that protect individuals who report suspected misconduct from retaliation.</li> <li>■ Internal audits, compliance reviews, or other forms of internal controls, which help identify irregularities or potential misconduct within organizational processes.</li> <li>■ Third-party due diligence and ongoing monitoring, which help detect corruption risks associated with business partners, suppliers, agents, or contractors.</li> <li>■ External reporting channels, such as grievance or complaint mechanisms that allow external stakeholders to report concerns.</li> <li>■ External audits or independent reviews, which can provide additional oversight and identify potential corruption risks.</li> </ul> <p>Effective detection frameworks ensure that potential concerns can be safely reported, properly documented, and promptly reviewed through established procedures. By enabling early identification and investigation of risks, these mechanisms support organizations in addressing potential corruption incidents in a timely and appropriate manner, thereby strengthening accountability, transparency, and overall integrity in business operations.</p> <p>If the organization has other mechanisms in place to detect incidents of corruption that are not listed above, it should select “Other” and provide additional information in the text box.</p> <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.</p> <p>(Source: <a href="#">UNODC - An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide</a>)</p>	<p>GRI Disclosure 3-3-d (2021) for the topic GRI 205 (2016)</p>	Principle 10	16.3, 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>AC5.1: Actions taken to address suspected incidents of corruption</p>	<p>This question aims to assess the procedures and response mechanisms an organization has established to address suspected incidents of corruption. In particular, it seeks to understand how the organization responds when allegations or indicators of potential corruption arise, even if the incident has not yet been formally confirmed.</p> <p>Organizations are expected to have structured processes to assess, review, and manage such cases in a timely and impartial manner. These processes may include preliminary assessments, internal reviews, fact-finding inquiries, or formal investigations conducted in accordance with established compliance and governance frameworks.</p> <p>Effective response mechanisms also ensure that allegations are handled through clearly defined procedures, appropriate escalation channels, and safeguards that protect the confidentiality and integrity of the process. By implementing such measures, organizations can mitigate risks, ensure due process, and take appropriate corrective or preventive actions where necessary.</p> <p>“Suspected incidents of corruption” refer to situations where there is a reasonable indication or allegation of corruption that warrants further review or investigation, even if the incident has not been substantiated. In such cases, organizations are expected to take appropriate steps to assess the legitimacy of the claim and determine whether misconduct has occurred.</p> <p>The 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, the 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>Organizations that have mechanisms in place to detect suspected incidents of corruption should also establish clear and formalized procedures for responding to such incidents once they are identified or reported. These procedures help ensure that allegations are addressed in a consistent, timely, and impartial manner, in line with the organization’s governance and compliance frameworks.</p> <p>Possible actions taken in response to suspected incidents of corruption may include, but are not limited to:</p> <ul style="list-style-type: none"> <li>■ Internal measures, such as initiating internal investigations, conducting compliance or risk reviews, escalating the matter to senior management or the board of directors, or referring the case to an ethics, audit, or compliance committee for oversight and decision-making.</li> <li>■ External measures, such as engaging independent auditors or third-party investigators to conduct an impartial review, as well as reporting the matter to, and cooperating with, relevant regulatory or law enforcement authorities where appropriate.</li> </ul> <p>These actions help ensure that suspected cases are properly assessed and investigated, while enabling the organization to determine appropriate remedial, disciplinary, or preventive measures if misconduct is confirmed.</p>	<p>GRI Disclosure 3-3-d (2021) for the topic GRI 205 (2016) UNCTAD, ISAR D.2.1</p>	<p>Principle 10</p>	<p>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
AC5.1: Actions taken to address suspected incidents of corruption <i>(Continued)</i>	<p>If the organization identified suspected incidents of corruption during the reporting period but did not take any action to address them, it should select “No actions were taken to address suspected incidents of corruption.”</p> <p>If the organization did not detect any suspected incidents of corruption during the reporting period, and therefore no response actions were required, it should select “No incidents of corruption suspected.”</p>			
(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 in addressing anti-corruption topics.</p>	<p>GRI Disclosures 3-3-c and 3-3-d (2021) for the topic GRI 205 (2016)</p>	<p>Principle 10</p>	<p>16.4, 16.5, 16.6</p>


## ADDITIONAL RESOURCES ON ANTI-CORRUPTION




Topic	Resource Title
Anti-Corruption (general)	<p>Principle Ten: Businesses should work against corruption in all its forms, including extortion and bribery   UN Global Compact</p> <p>Business Against Corruption – A Framework for Action   UN Global Compact (2011)</p> <p>Reporting Guidance on the 10th Principle Against Corruption   UN Global Compact (2009)</p> <p>“Doing Business with Integrity” e-learning Course   UN Global Compact, UNODC</p> <p>UN Convention Against Corruption   UNODC</p> <p>Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide (Second Edition)   UN Global Compact, UNODC (2026)</p> <p>RESIST Resisting Extortion and Solicitation in International Transactions   UN Global Compact, WEF, ICC (2011)</p>
Collective Action	<p>UN Global Compact Anti-Corruption Collective Action</p> <p>Uniting against Corruption: A Playbook on Anti-Corruption Collective Action   UN Global Compact (2011)</p> <p>“Taking Collective Action for Anti-Corruption” e-learning Course   UN Global Compact</p>
Risk Assessments	<p>A Guide for Anti-Corruption Risk Assessment   UN Global Compact (2013)</p>
Supply Chains	<p>Fighting Corruption in the Supply Chain: A Guide for Customers and Suppliers   UN Global Compact (2016)</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/L2.3,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/L2.3,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/L2.3, 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, E6, E6.1, E7, E7.1, E8, E9, E10, E17
	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, E12, E13, E14, E17
	2.3	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, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E12, E13, E14, E17
	2.4	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E8, E10, E17
	2.5	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E8, E14, E17
	2.a	G12, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E8, E10, E14, E17
	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/1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	3.2	HR/1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	3.3	HR/1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	3.4	HR/1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	3.7	HR/1, 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
	3.8	G12, 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	HR/1, 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, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E8, 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/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	4.3	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
	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	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/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	G9, G10, G11, HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L2.2, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L6, HR/L8
	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	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
	5.4	HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L5, HR/L8
	5.5	G9, G10, G11, 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/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	G12, 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, E12, E13, E17
	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, E7, E7.1, E8, E9, E10, E12, E13, E15, E16, E17
	6.4	G12, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E12, E13, E17
	6.5	G12, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E8, E10, E12, E13, E17
	6.6	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E8, E10, E12, E13, E14, E17
 <p>SDG 7: Ensure access to affordable, reliable, sustainable and modern energy for all</p>	7.1	G12, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E8, E9, E10, E17
	7.2	G12, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E8, E9, E10, E17
	7.3	G12, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E8, E9, E10, E17
 <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, G14
	8.3	G1, G2, G3, G3.1, G4, G4.1, G5, G5.1, G8, G12, G13, G14 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
	8.4	G12, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E7, E7.1, E8, E9, E10, E16, E17
	8.5	G1, G2, G3, G3.1, G4, G4.1, G5, G5.1, G6, G6.1, G7, G8, G9, G10, G11, G12, G13, G14 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/L6, HR/L7, HR/L8
	8.6	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
	8.7	G1, G2, G3, G3.1, G4, G4.1, G5, G5.1, G6, G6.1, G7, G8, G9, , G13, G14, 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, G13, G14, 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	G12, 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	G12, 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	G12, HR/L2, HR/L2.1, HR/L2.3, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	9.4	G12, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E5, E6, E6.1, E7, E7.1, E8, E9, E10, E13, E17
	9.5	G12, E1, E1.1, E9, E10

Sustainable Development Goal	SDG Target	Related Communication on Progress Questions
 <p>SDG 10: Reduce inequality within and among countries</p>	10.1	G12, 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
	10.2	G9, G10, G11, G12, 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
	10.3	G9, G10, G11, 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
	10.4	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
	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/L2.3 HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8
	11.5	G12, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E8, E10, E17
	11.6	G12, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E15, E16, E17
 <p>SDG 12: Ensure sustainable consumption and production patterns</p>	12.1	G12, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E8, E12, E13, E16
	12.2	G12, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E8, E12, E13, E14, E16
	12.3	G12, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E16
	12.4	G12, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E5, E6, E6.1, E7, E7.1, E8, E9, E10, E12, E13, E14, E15, E16, E17
	12.5	G12, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E16, E17
	12.6	G12, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E7, E7.1, E8, E9, E10, E14, E16, E17

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	G12, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E7, E7.1, E8
	13.2	G12, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E5, E6, E6.1, E7, E7.1, E8, E9, E10, E15, E17
	13.3	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E7, E7.1, E8, E10, E17
 <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, E7, E7.1, E8, E9, E10, E14, E15, E16, E17
	14.2	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E8, E10, E14, E17
	14.3	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E5, E6, E6.1, E7, E7.1, E9, E10, E15, E17
	14.4	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4
	14.5	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4
 <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, E12, E13, E14, E15, E17
	15.2	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E14, E15, E17
	15.3	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E12, E13, E14, E15, E17
	15.4	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E12, E13, E14, E15, E17
	15.5	G1, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E7, E7.1, E8, E9, E10, E12, E13, E14, E15, E16, E17
	15.a	G12, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E9, E10, E14, E17
	15.b	G12, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E9, E10, E14, E17

Sustainable Development Goal	SDG Target	Related Communication on Progress Questions
 <p>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, G13, G14, 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, G13, G14, 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, G13, G14, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L7, AC5, AC5.1
	16.4	G1, G2, G3, G3.1, G4, G4.1, G5, G5.1, G6, G6.1, G7, G8, G13, G14, AC1, AC1.1, AC1.2, AC2, AC3, AC4, AC4.1, AC5, AC5.1, AC6
	16.5	G1, G2, G3, G3.1, G4, G4.1, G5, G5.1, G6, G6.1, G7, G8, G13, G14, AC1, AC1.1, AC1.2, AC2, AC3, AC4, AC4.1, AC5, AC5.1, AC6
	16.6	G1, G2, G3, G3.1, G4, G4.1, G5, G5.1, G6, G6.1, G7, G8, G13, G14, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, E1, E1.1, E2, E3, E3.1, E3.1.1, E4, AC1, AC1.1, AC1.2, AC2, AC3, AC4, AC4.1, AC5, AC5.1, AC6
	16.7	G1, G2, G3, G3.1, G4, G4.1, G7, G8, G9, G10, G11, HR/L1, HR/L1.1, HR/L2, HR/L2.1, HR/L3, HR/L6, HR/L8
	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/L3, HR/L4, HR/L4.1, HR/L4.1.1, HR/L5, HR/L8

# 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="#">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>
Adaptation	<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>
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>
Ammonia (NH <sub>3</sub> )	<p>A colorless gas with a pungent odor, primarily released from agricultural activities such as fertilizer application and livestock waste management. It can react with other compounds in the atmosphere to form particulate matter, contributing to air pollution and respiratory issues. Ammonia also plays a role in the formation of acid rain and eutrophication of water bodies.            Source: <a href="#">UNEP</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.</p> <p>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.”</p> <p>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> $\frac{(\text{Average gross hourly earnings of male employees} - \text{average gross hourly earnings of female employees})}{\text{Average gross hourly earnings of male employees}} \times 100 = \text{___}\%$ <p>Sources: <a href="#">ILO - C100 - Equal Remuneration Convention, 1951 (No. 100)</a>; <a href="#">EFRAG VSME Standards</a></p>
Baseline year (or base year)	<p>“Historical datum (a specific year or an average over multiple years) against which a measurement is tracked over time.”</p> <p>Source: <a href="#">GRI Standards Glossary</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.”</p> <p>Source: <a href="#">Convention on Biological Diversity (CBD)</a></p>
Black Carbon (BC)	<p>“A component of fine particulate matter (PM2.5) formed through the incomplete combustion of fossil fuels, biofuels, and biomass. It is a major contributor to climate change due to its ability to absorb sunlight and heat the atmosphere. Additionally, black carbon has significant health impacts, including respiratory and cardiovascular diseases.”</p> <p>Source: <a href="#">Climate &amp; Clean Air Coalition (CCAC)</a></p>
Board (or Board of Directors)	<p>“A body of elected or appointed members who jointly oversee the activities of a company or organization. Some countries/areas use a two-tiered system, with a “supervisory board” and a separate “management board.”</p> <p>Source: <a href="#">CDP Module 4: Governance</a></p>

Business partners	<p>“Entity with which the organization has some form of direct and formal engagement for the purpose of meeting its business objectives. Business partners do not include subsidiaries and affiliates that the organization controls.” Source: <a href="#">GRI Standards Glossary</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>“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.” Source: <a href="#">United Nations</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.” Source: <a href="#">IPCC, 2018</a></p>
Carbon Monoxide (CO)	<p>A colorless, odorless gas produced by the incomplete combustion of carbon-containing fuels, such as gasoline, natural gas, oil, coal, and wood. High levels of CO can be harmful, reducing the oxygen-carrying capacity of the blood, leading to cardiovascular and neurological effects. Chronic exposure to low levels of carbon monoxide can also exacerbate heart diseases and affect cognitive functions. Source: <a href="#">United States Environmental Protection Agency (EPA)</a></p>
Child labour	<p>“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.” Source: <a href="#">ILO</a></p>
Children’s rights	<p>Children’s rights are the fundamental human rights that every child is entitled to, ensuring their survival, development, protection, and participation in decisions affecting their lives, without discrimination. Source: <a href="#">OHCHR</a></p>

Circular business models	<p>"A circular business model is designed to create and capture value by keeping products and materials in use at their highest value. Examples of circular business models include rental, repair, and refurbishment. Instead of following a straight line from production to disposal, resources in a circular business model keep flowing through the economy."</p> <p>Source: <a href="#">Ellen McArthur Foundation</a></p>
Circular economy	<p>"A system where materials never become waste and nature is regenerated. In a circular economy, products and materials are kept in circulation through processes like maintenance, reuse, refurbishment, remanufacture, recycling, and composting."</p> <p>Source: <a href="#">Ellen McArthur Foundation</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 change	<p>"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.'</p> <p>The UNFCCC thus makes a distinction between climate change attributable to human activities altering the atmospheric composition and climate variability attributable to natural causes."</p> <p>Source: <a href="#">IPCC, 2018</a></p>
Climate change adaptation plan	<p>"According to the United Nations Framework Convention on Climate Change (UNFCCC), climate change adaptation refers to changes in processes, practices, and structures in response to actual or potential climate-related events and their impacts. Adaptation aims to mitigate actual and potential negative impacts or leverage opportunities associated with climate change. For example, adaptation can include building flood defenses and redesigning business operations."</p> <p>Source: <a href="#">GRI 102: Climate Change 2025</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."</p> <p>Source: <a href="#">IPCC, 2018</a></p>

Code of conduct	<p>A set of rules outlining the norms, rules, and responsibilities or proper practices of an individual party or an organization. Source: <a href="#">UNODC</a></p>
Collective action	<p>Collective action is a coordinated, multi-stakeholder approach in which companies work in partnership with business, government, civil society, and other actors to address shared systemic challenges that cannot be solved by any single organization alone. It involves aligning with stakeholders around a common understanding of the issue, coordinating roles and interventions, and contributing to efforts that shift the broader system (such as policies, markets, or norms) to enable lasting, scalable impact.</p> <p>In practice, collective action moves beyond parallel or uncoordinated efforts, such as:</p> <ul style="list-style-type: none"> <li>• Playing a defined role within a coordinated effort to drive system-level change</li> <li>• Collaborating across stakeholders, sectors and industries</li> <li>• Working toward a shared problem definition and joint outcomes</li> <li>• Contributing to solutions that address root causes, not just symptoms</li> <li>• Helping influence the enabling environment (e.g., policy, standards, incentives)</li> </ul> <p>Source: <a href="#">UN Global Compact</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."</p> <p>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." 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." Source: <a href="#">GRI Standards Glossary</a></p>

Conflict-sensitive due diligence	<p>A process through which organizations identify, assess, and address their actual or potential impacts on both human rights and conflict dynamics, ensuring their activities do not exacerbate conflict and instead minimize harm and support peace.</p> <p>Source: <a href="#">UNDP</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>“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="#">ILO</a></p>
Digital security, privacy, and data protection	<p>“Digital security is the economic and social dimension of cybersecurity. It is essential to sustain trust in our increasingly digitally dependent economies, and to increase resilience in a world subject to growing geopolitical conflicts and cybercrime.”</p> <p>Source: <a href="#">OECD</a></p> <p>“Promoting respect for privacy is essential for a well-functioning digital economy. When individuals have confidence in the protections surrounding their personal data, they are more likely to engage in online activities, share information, and participate in the digital economy.”</p> <p>Source: <a href="#">OECD</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.</p> <p>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.”</p> <p>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 director	<p>"A board member who is actively involved in the day-to-day management of the organization." Source: <a href="#">CDP Module 4: Governance</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 2: General Disclosures 2021</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>
Financial planning and decision-making	<p>Refers to how a company plans for, allocates, and manages its financial resources to achieve its business objectives over the short, medium, and long term. Source: <a href="#">UN Global Compact</a></p>
Financing strategies	<p>Refers to how a company raises capital and the policies and criteria that guide how the company obtains capital to fund its activities and growth. Source: <a href="#">UN Global Compact</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>"Carbon-based fuels from fossil hydrocarbon deposits, including coal, oil, and natural gas." Source: <a href="#">IPCC</a></p>

Fossil fuel reserve	<p>"The total quantity of hydrocarbon fuels—such as coal, oil, and natural gas—estimated to be economically recoverable from a specified region. In order to aggregate the different physical units commonly used for each type of fuel, the reserves may be expressed in terms of energy content, using a measurement such as joules."</p> <p>Source: <a href="#">EBSCO</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 and access to information	<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>
Global warming	<p>"The estimated increase in global mean surface temperature (GMST) averaged over a 30-year period, or the 30-year period centered on a particular year or decade, expressed relative to pre-industrial levels unless otherwise specified. For 30-year periods that span past and future years, the current multi-decadal warming trend is assumed to continue."</p> <p>Source: <a href="#">IPCC</a></p>
Greenhouse gases (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</a></p>
Greenhouse gas (GHG) removal	<p>"Transfer of a greenhouse gas (GHG) from the atmosphere to be stored within a nonatmospheric Pool. Examples of non-atmospheric storage pools are land-based pools, that store carbon in terrestrial biomass, dead organic matter, and soil carbon pools; and geologic pools, that are geologic formations that store inorganic minerals not used as products, for example, fossil carbon in sedimentary formations containing oil and natural gas."</p> <p>Source: <a href="#">GRI Standards Glossary</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 communities."  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."  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.  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.  Examples of other listed air toxics include dioxin, asbestos, toluene, and metals such as cadmium, mercury, chromium, and lead compounds."  Source: <a href="#">United States Environmental Protection Agency (EPA)</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."  Source: <a href="#">OHCHR</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.  Note: Impacts can be actual or potential, negative or positive, short-term or long-term, intended or unintended, and reversible or irreversible."  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." <p>Sources: <a href="#">ILO, Indigenous and Tribal Peoples Convention, 1989 (No. 169)</a>; <a href="#">GRI Standards Glossary</a></p> </li></ul>

Independent non-executive director	<p>"A member of the board who is not employed by the organization they are a director of, and who is not involved in the day-to-day running of the organization and does not represent any major shareholders. They are responsible for providing independent advice and oversight to the board of directors."</p> <p>Source: <a href="#">CDP Module 4: Governance</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."</p> <p>Source: <a href="#">UNODC</a></p>
Investment strategies	<p>Refer to how a company allocates capital and the policies, priorities and decision-making frameworks that guide how the company allocates capital.</p> <p>Source: <a href="#">UN Global Compact</a></p>
Just transition	<p>According to the International Labour Organization (ILO), a just transition involves greening the economy in a way that is as fair and inclusive as possible to everyone concerned, creating decent work opportunities and leaving no one behind. A just transition involves maximizing the social and economic opportunities of climate action while minimizing and carefully managing any negative impacts. This is achieved through effective stakeholder engagement and respect for fundamental labor principles and rights.</p> <p>Source: <a href="#">GRI 102: Climate Change 2025</a></p>
Labour rights	<p>"Labour rights are fundamental human rights applied to the workplace, protecting workers from exploitation and ensuring just, safe, and dignified conditions. These rights, defined through international labour standards, guarantee freedom of association, collective bargaining, and prohibit forced or child labour."</p> <p>Source: <a href="#">ILO</a></p>
Lobbying	<p>"Oral or written communication with a public official to influence legislation, policy or administrative decisions."</p> <p>Source: <a href="#">OECD</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>
Living wage	<p>"The wage level that is necessary to afford a decent standard of living for workers and their families, taking into account the country circumstances and calculated for the work performed during the normal hours of work."  Source: <a href="#">ILO</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</a>, <a href="#">ISCO-08</a></p>
Material topics	<p>"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 Standards Glossary</a></p>
Materiality assessment	<p>"A test which can provide results to allow for better comprehension and prioritizing of various sustainability issues, such as by implementing stakeholder views on the product or service being produced and provided by the company. The main purpose of a materiality assessment is to define the social and environmental areas that are most valuable and pivotal to your company, investors, and stakeholders."  Source: <a href="#">Greenly</a></p>
Materiality (financial)	<p>"A matter is material from a financial perspective if it triggers or may trigger significant financial effects on the undertaking, i.e., it generates risks or opportunities that influence or are likely to influence the future cash flows and therefore the enterprise value of the undertaking in the short-, medium- or long- term, but it is not captured or not yet fully captured by financial reporting at the reporting date."  Source: <a href="#">EFRAG</a>, <a href="#">DRAFT ESRS 1</a></p>
Materiality (impact)	<p>A sustainability matter is material from an impact perspective if the undertaking is connected to actual or potential significant impacts on people or the environment over the short, medium or long term. This includes impacts directly caused or contributed to by the undertaking and impacts which are otherwise directly linked to the undertaking's upstream and downstream value chain.  Source: <a href="#">EFRAG</a>, <a href="#">DRAFT ESRS 1</a></p>
Methane (CH <sub>4</sub> )	<p>A colorless, odorless gas that is the primary component of natural gas, emitted from sources such as livestock digestion, rice paddies, landfills, and fossil fuel extraction. Methane is a potent greenhouse gas with a global warming potential significantly higher than carbon dioxide over a 20-year period. It also contributes to the formation of ground-level ozone, which can harm respiratory health and reduce crop yields.  Source: <a href="#">Climate &amp; Clean Air Coalition (CCAC)</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.” Source: <a href="#">OHCHR</a></p>
Mitigation hierarchy	<p>“Organizations are strongly encouraged to apply the climate change mitigation hierarchy to inform their actions to mitigate climate change. This hierarchy consists of several steps in the following order of priority: GHG emissions avoidance, GHG emissions reduction, and counterbalancing residual GHG emissions [11]. Organizations need to prioritize actions that prevent GHG emissions from being released into the atmosphere and aim to reduce emissions wherever avoidance is not feasible.” Source: <a href="#">GRI 102: Climate Change 2025</a></p>
Nature action plan	<p>“The set of actions the undertaking is implementing to manage its material impacts, risks and opportunities on biodiversity and ecosystems, including objectives, timelines, resources, and the parts of the undertaking covered.” Source: <a href="#">EFRAG, DRAFT ESRS E4</a></p>
Non-binary	<p>“A term used to describe a person whose gender identity falls outside the male-female gender binary. This term can encompass a wide variety of gender experiences, including people with a specific gender identity that is neither exclusively man nor woman, people who identify as two or more genders (bigender, pangender or polygender) and people who do not identify with any gender (agender). Non-binary people may or may not also describe themselves as trans, gender queer or gender fluid (someone whose gender is not fixed over time).” Source: <a href="#">United Nations Free &amp; Equal</a></p>
Net-zero	<p>“A state in which a company has reduced its greenhouse gas emissions to the residual levels defined by net-zero pathways and neutralizes those remaining emissions, achieving and maintaining this balance at its net-zero target year and beyond.” Source: <a href="#">SBTi Glossary</a></p>
Net-zero science-based target	<p>“A net-zero science-based target is a GHG mitigation target that implies:</p> <ul style="list-style-type: none"> <li>· Reducing scope 1, 2, and 3 emissions to zero or a residual level consistent with reaching global net-zero emissions or at a sector level in eligible 1.5°C-aligned pathways; and</li> <li>· Permanently neutralizing any residual emissions at the net-zero target year and any GHG emissions released into the atmosphere thereafter.”</li> </ul> <p>Source: <a href="#">SBTi Glossary</a></p>
Non-executive directors	<p>“A board member who is not involved in the day-to-day management of the organization but may have links to the organization such as representing a major shareholder.” Source: <a href="#">CDP Module 4: Governance</a></p>

<p>Non-methane volatile organic compounds (NMVOCs)</p>	<p>"A class of emissions which includes a wide range of specific organic chemical substances. Non-Methane Volatile Organic Compounds (NMVOCs) play a major role in the formation of ozone in the troposphere (lower atmosphere). Ozone in the troposphere is a greenhouse gas. It is also a major local and regional air pollutant, causing significant health and environmental damage. Because they contribute to ozone formation, NMVOCs are considered "precursor" greenhouse gases. NMVOCs, once oxidized in the atmosphere, produce carbon dioxide."  Source: <a href="#">2006 IPCC Guidelines for National Greenhouse Gas Inventories - Glossary</a></p>
<p>Nitrogen oxides (NO<sub>x</sub>)</p>	<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."  Source: <a href="#">UNEP</a></p>
<p>Organic Carbon (OC)</p>	<p>Refers to carbon compounds found in the atmosphere that originate from both natural sources, like vegetation and wildfires, and human activities, such as fossil fuel combustion and industrial processes. Organic carbon particles can affect the climate by influencing cloud formation and altering the Earth's radiative balance. They also contribute to the formation of secondary organic aerosols, which impact air quality and human health.  Source: <a href="#">Climate &amp; Clean Air Coalition (CCAC)</a></p>
<p>Primary Particulate Matter 2.5 (PM<sub>2.5</sub>)</p>	<p>"Fine inhalable particles, with diameters that are generally 2.5 micrometers and smaller. PM<sub>2.5</sub> is referred to as "primary" if it is directly emitted into the air as solid or liquid particles, and is called "secondary" if it is formed by chemical reactions of gases in the atmosphere. Major sources of primary fine particles include cars and trucks (especially those with diesel engines); open burning; wildfires; fireplaces, woodstoves, and outdoor wood boilers (also called hydronic heaters); cooking; dust from roads and construction; agricultural operations; and coal and oil-burning boilers."  Source: <a href="#">United States Environmental Protection Agency (EPA)</a></p>
<p>Primary Particulate Matter 10 (PM<sub>10</sub>)</p>	<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>
<p>Persistent organic pollutants (POPs)</p>	<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, see The "Dirty Dozen" list.  Source: <a href="#">United States Environmental Protection Agency (EPA)</a></p>
<p>Physical risk assessment</p>	<p>The process of identifying, analyzing, and evaluating the potential impacts of physical hazards (e.g., climate-related events or environmental changes on assets, operations, or systems).  Source: <a href="#">GRI 102: Climate Change 2025</a></p>

Policy	<p>"A set or framework of general objectives and management principles that the undertaking uses for making decisions. A policy implements the undertaking's strategy or management decisions related to a material sustainability matter. Each policy is under the responsibility of a defined person, specifies its precise perimeter of application, includes one or more objectives linked when applicable to measurable targets. A policy is validated and reviewed following the undertakings' applicable governance rules."</p> <p>Source: <a href="#">EFRAG, DRAFT ESRS Appendix VI</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."</p> <p>Source: <a href="#">UN Guiding Principles</a></p>
Product and service end-user rights	<p>The legal, ethical, and regulatory entitlements of consumers or users regarding the safe, fair, and informed use of products and services, including rights to safety, information, privacy, and redress.</p> <p>Source: <a href="#">UNCTAD</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)."</p> <p>Source: <a href="#">UN Global Compact</a></p>
Raw material	<p>"Primary or secondary material that is used to produce a product."</p> <p>Source: <a href="#">EFRAG, DRAFT ESRS Appendix VI</a></p>
Recycled input material	<p>"Material that replaces virgin materials, which are purchased or obtained from internal or external sources, and that are not by-products and non-product outputs (NPO) produced by the organization."</p> <p>Source: <a href="#">GRI Standards Glossary</a></p>
Remedy	<p>"Means to counteract or make good a negative impact or provision of remedy."</p> <p>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</p> <p>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>
Retaliation	<p>"Any direct or indirect detrimental action that adversely affects your employment or working conditions, where such action has been recommended, threatened or taken for the purpose of punishing, intimidating or injuring you because you engaged in a protected activity." Source: <a href="#">UN Ethics Office</a></p>
Safe and healthy working environment	<p>Also known as occupational safety and health, it 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. It is the improvement of working conditions and working environments for workers to ensure their safety and health are maintained while working and provide compensation if a work-related injury occurs." Sources: <a href="#">UN Global Compact</a>; <a href="#">ILO</a></p>
Scope 1 GHG emissions	<p>"Direct GHG emissions from sources that are owned or controlled by an organization. They represent the most immediate carbon footprint of a company's operations. For example, this includes emissions from combustion in owned or controlled boilers, furnaces, vehicles, etc.; emissions from chemical production in owned or controlled process equipment." Source: <a href="#">GHG Protocol Corporate Accounting and Reporting Standard</a></p>
Scope 2 GHG emissions	<p>"Indirect GHG emissions associated with the purchase of electricity, steam, heat, or cooling. Purchased electricity is defined as electricity that is purchased or otherwise brought into the organizational boundary of the company. Although these emissions result from the organization's energy consumption, they physically occur at the facility where the energy is generated (e.g., a third-party power plant)." Source: <a href="#">GHG Protocol Corporate Accounting and Reporting Standard</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>"A consequence of the activities of the company, but occur from sources not owned or controlled by the company. Some examples of scope 3 activities are extraction and production of purchased materials; transportation of purchased fuels; and use of sold products and services."</p> <p>Source: <a href="#">GHG Protocol Corporate Accounting and Reporting Standard</a></p>
SDG-aligned investment (or SDG-linked financing strategy)	<p>A formal financial strategy in which a company's capital allocation and/or financing approach is explicitly aligned with one or more UN Sustainable Development Goals (SDGs) and includes mechanisms to track and assess sustainability impact performance.</p> <p>Source: <a href="#">UN Global Compact</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."</p> <p>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</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."</p> <p>Source: <a href="#">EFRAG, DRAFT ESRS- Appendix VI</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."</p> <p>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." Note 1: Sustainable development encompasses three dimensions: economic, environmental, and social. Note 2: Sustainable development refers to broader environmental and societal interests, rather than to the interests of specific organizations. 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>
Sustainability-informed investment or financing strategy	<p>A structured approach in which sustainability factors systematically influence how a company raises and allocates capital, even if sustainability is not formally embedded through labeled instruments (e.g., green bonds) or explicitly tied to impact targets. Source: <a href="#">UN Global Compact</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." 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." Source: <a href="#">GRI 2: General Disclosures 2021</a></p>
Trade union	<p>"A workers' organization constituted for the purpose of furthering and defending the interests of workers." Source: <a href="#">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." Source: <a href="#">GRI 404: Training and Education 2016</a></p>

Transition risk assessments	<p>The processes used to identify, analyze, and evaluate the potential financial, operational, and strategic risks that arise from the transition to a low-carbon, sustainable, or climate-resilient economy.</p> <p>Source: <a href="#">United States Environmental Protection Agency (EPA)</a></p>
Use of security providers	<p>Refers to the engagement of private or contracted personnel, companies, or forces to protect people, assets, or operations, including risk mitigation, physical protection, and security management, in accordance with applicable laws, standards, and human rights obligations.</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), <i>The Corporate Responsibility to Respect Human Rights: An Interpretive Guide</i>, 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>
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.”</p> <p>Source: <a href="#">EFRAG, DRAFT ESRS- Appendix VI</a></p>
Waste management	<p>“The collection, transport, recovery and disposal of waste, including the supervision of such operations and the after-care of disposal sites, and including actions taken as a dealer or broker.”</p> <p>Source: <a href="#">EFRAG, DRAFT ESRS- Appendix VI</a></p>
Water basin	<p>“The land that water flows across or under on its way to that river, lake or other freshwater resource. Just as a bathtub catches all of the water that falls within its sides, a basin sends all of the water falling within it to a central river, lake, estuary or the ocean.”</p> <p>Source: <a href="#">WWF</a></p>
Water consumption	<p>“The volume of freshwater used and then evaporated or incorporated into a product. It also includes water abstracted from surface or groundwater in a catchment and returned to another catchment or the sea. It is important to distinguish the term water consumption from the term water withdrawal or water abstraction.”</p> <p>Source: <a href="#">Water Footprint Network, Glossary</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.”</p> <p>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.”</p> <p>Source: <a href="#">CEO Water Mandate, Corporate Water Disclosure Guidelines</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.”</p> <p>Source: <a href="#">Water Footprint Network, Glossary</a></p>
Whistleblowing process	<p>“A formal system for collecting, receiving, and handling reports of alleged wrongdoing, corruption, or misconduct from insiders or external reporters through established channels (e.g., internal mechanisms, hotlines, or external authorities), while ensuring appropriate protection, confidentiality, and follow-up.”</p> <p>Source: <a href="#">UNODC</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 Standards</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>“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="#">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 United Nations Secretary-General, the UN Global Compact is a call to companies worldwide to align their operations and strategies with Ten Principles in the areas of human rights, labour, environment and anti-corruption. Our vision is clear: to mobilize business to transform sustainability ambition into action at the scale the world demands.

With more than 25,000 participants and a presence in over 100 countries through 5 Regional Hubs and more than 70 Country Networks and expansion territories, the UN Global Compact is the world's largest corporate sustainability initiative.

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.