



COMMUNICATION ON PROGRESS (CoP)

QUANTITATIVE DATA CHECKLIST

DATA COLLECTION FOR
THE 2026 CoP QUESTIONNAIRE



HUMAN RIGHTS



LABOUR



ENVIRONMENT



ANTI-CORRUPTION

This checklist provides an overview of the quantitative data required to complete the 2026 CoP questionnaire. We recommend reviewing this list in advance and gathering the necessary data to streamline the completion process.

Note 1: The Environment section contains additional nuance. Some questions are prompted only if participants identify certain topics as material, so not all companies will be asked to answer every question. Participants should review the Environmental section of the 2026 CoP questionnaire to see which questions apply to them.

Note 2: If a metric is not collected or is not material, the response options "Unknown" or "Not applicable" can be selected.

Governance

Question #	Data Point
G9	Composition of the Highest Governance Body - Total number of members by: <ul style="list-style-type: none">• Gender (% of male, female, other)• Age (% of 'under 30 yrs old', '30-50 yrs old', 'above 50 yrs old')• Minorities or vulnerable groups (%)• Executive directors or equivalent (%)• Non-executive directors or equivalent (%)• Independent non-executive directors or equivalent (%)
G10	Proportion of Women in Managerial Positions (%)

Human Rights & Labour

Question #	Data Point
HR/L4.1.1 <i>(optional question)</i>	<p><i>If the organization sets annual target (question HR/L4.1):</i></p> <p>Specific Goals/Targets for Human Rights and Labour Rights Topics (if goals/targets are set)</p> <p>Examples of time-bound goals/targets may include:</p> <ul style="list-style-type: none">• Safe and healthy working environment: % reduction in workplace injuries, fatalities, or lost-time incidents by a specified year; % of operations/sites certified to recognized health and safety standards• Forced and Child Labour: 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• Wages: % of workforce (including supply chain workers) earning a living wage by a specified year• Freedom of association and collective bargaining: % of workforce covered by collective bargaining agreements• Non-discrimination: 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• Gender equality: % women in leadership, management, or board positions

Human Rights & Labour

Question #	Data Point
HR/L6	<p>Average Gender Pay Gap (%):</p> <p>[(Average gross hourly earnings of male employees - average gross hourly earnings of female employees) / Average gross hourly earnings of male employees] x 100 = ____%</p>
HR/L7	<p>Rate of Recordable Work-Related Accidents:</p> <p>[(Number of work related accidents in the reporting year) / Total number of hours worked in a year by all employees] x 200,000</p>

Environment

Question #	Data Point
E3.1.1 <i>(optional question)</i>	<p><i>If the organization sets annual target (question E3.1):</i></p> <p>Specific Goals/Targets for Environmental Topics (if goals/targets are set)</p> <p>Examples of time-bound goals/targets may include:</p> <ul style="list-style-type: none">• Climate change: 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);• Water: 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.• Oceans: Eliminate plastic waste leakage into oceans by a target year; support restoration of a specified number of hectares of coastal ecosystems by 2030.• Nature and biodiversity: 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.• Air pollution: Reduce emissions of specified pollutants by a target year.• Waste management: Achieve zero waste to landfill from operations by a target year; increase recycling rates by a target year.• Circularity: Increase use of recycled content in products to a specified percentage by a target year.• Energy and resource use: Reduce total energy consumption intensity by a specified percentage by a target year; increase procurement of 100% renewable electricity by a target year.

Environment

Question #	Data Point
E5 & E6	Scope 1, Scope 2 (location- and/or market-based), Scope 3 GHG Emissions [if measured by the organization]
E7	Baseline Years for GHG Emissions Reduction Targets (Scopes 1, 2, 3) [if validated targets are set by the organization]
E7.1	<i>If the organization has GHG emissions reduction targets validated by a third-party (question E7):</i> Net-Zero Target Year for GHG Emissions Reduction targets (Scopes 1, 2, 3) [if net-zero targets are set]

Environment

(If the environmental topic is considered material to the organization)

Question #	Data Point
E12 (Water)	Total Water Withdrawal (volume in megaliters) Percentage of Water Withdrawn in Regions with High or Extremely High Water Stress (%) Total Water Consumption (volume in megaliters) Percentage of Water Consumed in Regions with High or Extremely High Water Stress (%)
E15 (Air pollution)	Air Pollutant Emissions: <ul style="list-style-type: none">• Nitrogen oxides (NOx)• Sulphur oxides SOx)• Carbon Monoxide (CO)• Ammonia (NH3)• Non-methane volatile organic compound (NMVOCs)• Primary Particulate Matter 10 (PM10)• Primary Particulate Matter 2.5 (PM2.5)• Methane (CH4)• Black Carbon (BC)• Organic Carbon (OC)• Hazardous air pollutants (HAPs)• Persistent organic pollutants (POPs)