

GLOSSARY

Term	Definition
Acts of interference	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. 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: International Labour Organization (ILO) Convention No. 98
Ad hoc basis review	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: UNODC
Affected stakeholders	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: UN Guiding Principles Reporting Framework 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: EFRAG, Draft ESRS- Appendix VI, Acronyms and glossary of terms
Air pollution	The presence of contaminant or pollutant substances in the air that do not disperse properly and that interfere with human health or welfare, or produce other harmful environmental effects. Source: OECD
Automated controls monitoring	Computer-based monitoring systems continuously monitor the company's compliance programme such as the various processes, documentation and other requirements. It enables early detection and correction of compliance irregularities. Source: UNODC
Biodiversity	Biological diversity" means the variability among living organisms from all sources including, inter alia, terrestrial, marine and other aquatic ecosystems and the ecological complexes of which they are part; this includes diversity within species, between species and of ecosystems. Source: Convention on Biological Diversity (CBD)
Business relationships	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: Glossary : UN Guiding Principles Reporting Framework ungreporting.org

Chemical spill	<p>Accidental release of a hazardous substance that can affect human health, land, vegetation, water bodies and ground water. Source: Sustainability Reporting Guidelines - GRI</p>
Child labour	<p>The term “child labour” is often defined as work that deprives children of their childhood, their potential, and their dignity, and that is harmful to physical and mental development. It refers to work that is mentally, physically, socially, or morally dangerous and harmful to children and/or interferes with their schooling by depriving them of the opportunity to attend school, obliging them to leave school prematurely or requiring them to attempt to combine school attendance with excessively long and heavy work. Source: International Labour Organization</p>
Climate adaptation	<p>Adaptation refers to adjustments in ecological, social or economic systems in response to actual or expected climatic stimuli and their effects or impacts. It refers to changes in processes, practices and structures to moderate potential damages or to benefit from opportunities associated with climate change. Source: United Nations Climate Change</p>
CO ₂ e	<p>A normalized metric for greenhouse gas emissions reported as “The amount of carbon dioxide (CO₂) 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 CO₂-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 CO₂-equivalent emissions of each gas. CO₂-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 CO₂-equivalent emissions and resulting CO₂-equivalent concentrations.” Source: IPCC</p>
Code of conduct	<p>A company’s code of conduct is a policy that outlines principles and standards that all employees and third parties acting on behalf of the company must follow. The code of conduct reviews the organization’s mission and values and ties these ideals to professional behavior standards. In many workplaces, codes of conduct become benchmarks of performance. Source: GAN Integrity</p>
Collective action	<p>Coordinated effort among a group of people and/or institutions within an agreed-upon process in support of a common goal. Source: Pacific Institute and Shift (Please see also ‘Collective Action against corruption)</p>

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. Collective Action usually involves various stakeholders, including companies, civil society, and government. The four major types of Collective action are Anti-corruption Declaration, Principle-based Initiative, Integrity Pact and Certifying Business Coalition. Source: World Bank Institute</p>
Collective bargaining	<p>"All negotiations which take place between one or more employers or employers' organizations, on the one hand, and one or more workers' organizations (trade unions), on the other, for determining working conditions and terms of employment or for regulating relations between employers and workers"</p> <p>Note 1: Collective agreements can be at the level of the organization; at the industry level, in countries where that is the practice; or at both.</p> <p>Note 2: Collective agreements can cover specific groups of workers; for example, those performing a specific activity or working at a specific location.</p> <p>Note 3: This definition is based on the International Labour Organization (ILO) Convention 154, 'Collective Bargaining Convention', 1981." Source: GRI Standards Glossary</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. Source: UN Global Compact, Forward Faster Living Wage Action Guide</p>
Collective bargaining agreements	<p>Written legal contracts between an employer and a union representing the employees. These agreements can be at the sector, national, regional, organizational, or workplace level. Source: SAM - CSA companion</p>
Corruption	<p>Abuse of entrusted power for private gain,' which can be instigated by individuals or organizations. Source: Transparency International - Business Principles for Countering Bribery</p> <p>Corruption includes practices such as bribery, facilitation payments, fraud, extortion, collusion, and money laundering. It also includes an offer or receipt of any gift, loan, fee, reward, or other advantage to or from any person as an inducement to do something that is dishonest, illegal, or a breach of trust in the conduct of the enterprise's business. This can include cash or in-kind benefits, such as free goods, gifts, holidays, or special personal services provided for the purpose of an improper advantage, or that can result in moral pressure to receive such an advantage. Source: GRI Standards Glossary</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. Source: International Labour Organization</p>

Digital security/privacy risk	<p>The aspect of collecting, holding, or monetizing online data about customers or users in ways that lead to adverse impacts on privacy, and other human rights. Source: Shift</p>
Due diligence	<p>Refers to a process to identify, prevent, mitigate and account for how an organization addresses its actual and potential negative impacts. Source: GRI Standards Glossary</p>
Ecosystem restoration	<p>A process of reversing the degradation of ecosystems, such as landscapes, lakes, and oceans to regain their ecological functionality; in other words, to improve the productivity and capacity of ecosystems to meet the needs of society. This can be done by allowing the natural regeneration of overexploited ecosystems or by planting trees and other plants. Source: International Union for Conservation of Nature (IUCN)</p>
Employee	<p>Individual who is in an employment relationship with the organization, according to national law or its application. Does not include contractors, vendors or external consultants. Source: GRI Standards Glossary</p>
Employee category	<p>The UN Global Compact Forward Faster initiative defines employee categories as: Top management (reporting formally and directly to the CEO), Upper management (reporting formally and directly to the top management), Middle management (reporting formally and directly to the upper management), Junior/entry level (reporting formally and directly to the middle management), and Operational functions (not included in any of the above categories). Source: UN Global Compact</p>
Energy consumption	<p>"Total energy consumption within the organization can be calculated as follows: Non-renewable fuel consumed + renewable fuel consumed + electricity, heating, cooling, and steam purchased for consumption + self-generated electricity, heating, cooling, and steam which are not consumed - electricity, heating, cooling and steam sold. (This amount represents the denominator of the indicator) For renewable energy computation, ISAR recommends reporting in joules." Source: UNCTAD, ISAR</p>
External audit/review	<p>A formal process by which an independent body or individual is charged to comprehensively review and cross-examine the case in order to determine whether it has been treated appropriately and effectively. The review may conclude with recommendations for sanctions and/or corrective actions. Source: UNODC</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: UNODC</p>
External programmes	<p>Targets that are officially set through methodologies or guidance from multi-stakeholder initiatives, such as the Science Based Targets initiative for climate, or other targets on certain issues identified or set by third parties (e.g. UN, governments, NGOs, business associations). Source: UN Global Compact</p>
First tier	<p>Vendors with a direct contractual relationship with the buyer. Does not include sub-contracted service providers and suppliers further down the supply chain, many of which are SMEs. Source: ILO: Getting Beyond Tier 1: Using a systems approach to improve working conditions in global supply chains</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: ILO Forced Labour Convention, 1930 (No. 29)</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. Source: GRI Standards Glossary</p>
Grievance mechanism	<p>Grievance are 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. A grievance mechanism is a routinized process through which grievances can be raised and remedy can be sought. Source: GRI Standards Glossary</p>

Hazardous air pollutants (HAPs)	<p>Hazardous air pollutants, also known as toxic air pollutants or air toxics, are those pollutants that are known or suspected to cause cancer or other serious health effects, such as reproductive effects or birth defects, or adverse environmental effects.</p> <p>Examples of toxic air pollutants include benzene, which is found in gasoline; perchloroethylene, which is emitted from some dry-cleaning facilities; and methylene chloride, which is used as a solvent and paint stripper by a number of industries. Examples of other listed air toxics include dioxin, asbestos, toluene and metals such as cadmium, mercury, chromium and lead compounds.</p> <p>Source: United States Environmental Protection Agency</p>
Hazardous materials	<p>1) A physical or chemical agent capable of causing harm to persons, property, animals, plants or other natural resources.</p> <p>2) Any material that poses a threat to human health and/or the environment. Typical hazardous substances are toxic, corrosive, ignitable, explosive or chemically reactive.</p> <p>Source: GEMET; InforMEA - Information on Multilateral Environmental Agreements</p>
Hazardous waste	<p>Waste can be classified according to the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (Basel Convention), which has defined a list of hazardous characteristics.</p> <p>Source: UNCTAD, ISAR</p>
Highest governance body	<p>Formalized group of persons charged with ultimate authority in an organization. Note: In instances where the highest governance body consists of two tiers, both tiers are to be included.</p> <p>Source: GRI Standards Glossary</p>
Human rights	<p>“Human rights are rights we have simply because we exist as human beings - they are not granted by any state. These universal rights are inherent to us all, regardless of nationality, sex, national or ethnic origin, color, religion, language, or any other status. They range from the most fundamental - the right to life - to those that make life worth living, such as the rights to food, education, work, health, and liberty.”</p> <p>Source: OHCHR What are Human Rights</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. Impacts can be actual or potential, negative or positive, short-term or long-term, intended or unintended, and reversible or irreversible.</p> <p>Source: GRI Standards Glossary</p>
Incidence of corruption	<p>Measured as the number of confirmed incidents of corruption in the reporting period.</p> <p>Source: UNCTAD, ISAR</p>

Independent board member	<p>Board members that exercise independent judgment free from any external influence or conflicts of interest. Independence generally means the exercise of objective, unfettered judgement. When used as the measure by which to judge the appearance of independence, or to categorise a nonexecutive member of the administrative, management and supervisory bodies or their committees as independent, it means the absence of an interest, position, association or relationship which, when judged from the perspective of a reasonable and informed third party, is likely to influence unduly or cause bias in decision-making.</p> <p>Source: EFRAG, Draft ESRS- Appendix VI, Acronyms and glossary of terms</p>
Indirect suppliers	<p>Business relationships upstream from the organization that are unrelated to the organization's finished product; all non Tier I (direct) suppliers.</p> <p>Source: Based on GRI Standards Glossary</p>
Initial case assessment	<p>A preliminary and first analysis of the information and documents available related to a case. Such an assessment may include mapping the materials of the case, the individuals involved, potential violations, timelines, and other factual elements. The initial assessment should lead to a quick understanding of the case as well as of the additional materials and information required to proceed. It may also lead to the closure of the case.</p> <p>Source: UNODC</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: UNODC</p>
Internal employee self-investigations	<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: UNODC</p>
Internal programmes	<p>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>Source: UN Global Compact</p>
Key biodiversity areas (KBAs)	<p>Regions dedicated to the preservation of biodiversity, natural areas or cultural heritage. Geographic Information Systems data for global key biodiversity areas can be downloaded from</p> <p>Source: KBA: Key Biodiversity Areas.</p> <p>Alternative, more granular boundaries may be published by government agencies. For example, within the United States, the USGS produces an inventory of U.S. terrestrial and marine protected areas (Protected Areas Database).</p> <p>Source: United States Geological Survey</p>

Labour rights	<p>Workers' rights encompass a large array of human rights from the right to decent work and freedom of association to equal opportunity and protection against discrimination. Specific rights related to the workplace include health and safety in the workplace and the right to privacy at work, among many others. Given the relationship between workers, employers and the state, worker's rights are where business and human rights most often intersect.</p> <p>Workers' rights at the international level are laid out in a number of human rights conventions and treaties including the Universal Declaration on Human Rights (Articles 23 and 24, 1948) and the International Covenant on Economic, Social and Cultural Rights (1966). Since 1919, the International Labour Organization (ILO) has developed a system of international labour standards. These are legal instruments drawn up by the ILO's constituents (governments, employers and workers) setting out basic principles and rights at work. The ILO's Governing Body has identified eight conventions as "fundamental," which address freedom of association, collective bargaining, equal remuneration, non-discrimination and eliminating forced and child labour. Other non-fundamental ILO Conventions cover issues including wages, working hours, occupational health to safety, maternity protection and social security.</p> <p>The ILO has likewise developed several gender equality standards, including the principle of equal remuneration for men and women workers for work of equal value (Equal Remuneration Convention); the prohibition of discrimination on the basis of, among others, sex (Discrimination (Employment and Occupation) Convention); the provision of equal opportunities and equal treatment for workers with family responsibilities to engage in employment (Workers with Family Responsibilities Convention); and the provision on supporting women's reproductive rights (Maternity Protection Convention).</p> <p>Source: The Danish Institute for Human Rights</p>
Limited assurance	<p>A level of assurance that is less than that provided in an audit. The objective of a limited assurance engagement is a reduction in assurance engagement risk to a level that is acceptable in the circumstances of the assurance engagement, but where that risk is greater than for a reasonable assurance engagement, as the basis for a negative form of expression of the appointed auditor's conclusion. A limited assurance engagement is commonly referred to as a review.</p> <p>Source: Auditing and Assurance Standards Board GS 012</p>
Local communities	<p>Persons or groups of persons living and/or working in any areas that are economically, socially or environmentally impacted (positively or negatively) by an organization's operations Note: The local community can range from persons living adjacent to an organization's operations, to those living at a distance who are still likely to be impacted by these operations.</p> <p>Source: GRI Standards Glossary</p>
Low-carbon products and services	<p>Despite the increasing focus on low-carbon investments, there is no precise and generally accepted definition of low-carbon products/ services. It can be loosely defined as a product or service that leads to an absolute reduction in GHG emissions or reduced carbon intensity of an activity. To define whether a product or service is low-carbon, CDP encourages the use of existing industry taxonomies and frameworks such as the Climate Bonds Taxonomy, the Global Investor Coalition on Climate Change's Low Carbon Investment Registry and the EU Taxonomy for Environmentally Sustainable Economic Activities.</p> <p>Source: Guidance & Questionnaires - CDP</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.</p> <p>Source: ILO, ISCO-08</p>
Materiality (impact)	<p>A sustainability matter is material from an impact perspective when it pertains to the undertaking's material actual or potential, positive or negative impacts on people or the environment over the short-, medium- and long-term. A material sustainability matter from an impact perspective includes impacts connected with the undertaking's own operations and upstream and downstream value chain, including through its products and services, as well as through its business relationships.</p> <p>Source: EFRAG, Draft ESRS- Appendix VI, Acronyms and glossary of terms</p>

Materiality (financial)	<p>A sustainability matter is material from a financial perspective if it generates risks or opportunities that affect (or could reasonably be expected to affect) the undertaking's financial position, financial performance, cash flows, access to finance or cost of capital over the short, medium or long term.</p> <p>Source: EFRAG, Draft ESRS- Appendix VI, Acronyms and glossary of terms</p>
Mission statement	<p>Describes what business an organization is in (and what it isn't) both now and projecting into the future. Its aim is to provide focus for management and staff.</p> <p>Source: Harvard Business Review</p>
Non-binary	<p>Most people—including most transgender people—are either male or female. But some people don't neatly fit into the categories of "man" or "woman," or "male" or "female." For example, some people have a gender that blends elements of being a man or a woman, or a gender that is different than either male or female. Some people don't identify with any gender. Some people's gender changes over time.</p> <p>People whose gender is not male or female use many different terms to describe themselves, with "non-binary" being one of the most common. Other terms include genderqueer, agender and bigender. None of these terms mean exactly the same thing, but all speak to an experience of gender that is not simply male or female.</p> <p>Source: National Center for Transgender Equality</p>
Non-executive board	<p>Independent or external members of the board of directors for a company who are not part of the executive management team.</p> <p>Source: UN Global Compact</p>
NOx	<p>Nitrogen oxides, including NO and NO₂, are poisonous gasses that frequently result from the combustion of fuel at high temperature. As a highly reactive gas and strong oxidant, it is a major contributor to smog and acid rain.</p> <p>Source: US EPA</p>
Ocean action	<p>Ocean action relates to assessing the short and long-term impact (both positive and negative) of activities on ocean health and incorporating such impacts into strategy and policies. It can include increasing positive impacts on the ocean by considering sustainable ocean business opportunities that can lead to restoring, protecting and maintaining ocean health and productivity, as well as livelihoods dependent on the blue economy. Ocean action should also include mitigating negative impacts on the ocean, for example by reducing pollution (plastic, runoffs, etc) and reducing greenhouse gas emissions, as these are two of the largest threats to ocean health. Engaging with relevant regulatory bodies, contributing to best practices and standards for relevant sectors, and ocean-based operations, and sharing ocean-related data to enhance scientific understanding of the marine ecosystem are further examples of ocean action.</p> <p>Source: UN Global Compact</p>
Particulate matter (PM10)	<p>Particles with a diameter less than or equal to 10 micrometres. 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.</p> <p>Source: US EPA</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.</p> <p>There are a number of POPs regulated under the Stockholm Convention, including:</p> <ul style="list-style-type: none"> -aldrin -chlordane -dichlorodiphenyl trichloroethane (DDT) -dieldrin -endrin -heptachlor -hexachlorobenzene -mirex -toxaphene -polychlorinated biphenyls (PCBs) -polychlorinated dibenzo-p-dioxins(dioxins) -polychlorinated dibenzofurans (furans) <p>Source: US EPA</p>
<p>Policy</p>	<p>A policy could entail, for instance, a document stating the relevance of the topic to the company, the company's commitment to improve performance related to the topic, the commitment to manage and monitor performance on that topic, recognition that the company will comply with relevant legislation, reference to international goals or standards etc.</p> <p>Source: UN Global Compact</p>
<p>Policy commitment</p>	<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: UN Global Compact</p>
<p>Protected area</p>	<p>A geographically defined area that is designated or regulated and managed to achieve specific conservation objectives.</p> <p>Source: UN Convention on Biological Diversity</p>
<p>Remedy</p>	<p>Remedy/remediation means to counteract or make good a negative impact or provision of remedy.</p> <p>Source: GRI Standards Glossary</p> <p>The means of enforcing a right or preventing or redressing a wrong; legal or equitable relief.</p> <p>Source: UNTERM</p>
<p>Renewable energy</p>	<p>Renewable fuel sources (such as biofuels), solar energy, biomass, hydropower, geothermal energy and ocean energy, including heat from renewable sources and electricity from renewable sources.</p> <p>Source: UNCTAD, ISAR</p>
<p>Renewable energy certificate (REC)</p>	<p>Provided to companies that have purchased renewable energy.</p> <p>Source: UNCTAD, ISAR</p>

Reasonable assurance	<p>A high, but not absolute, level of assurance. The objective of a reasonable assurance engagement is a reduction in assurance engagement risk to an acceptably low level when the assurance engagement is the basis for a positive form of expression of an appointed auditor's conclusion. A reasonable assurance engagement is commonly referred to as an audit.</p> <p>Source: Guidance Statement GS 012 Prudential Reporting Requirements for Auditors of Authorised Deposit-taking Institutions</p>
Review by board of directors	<p>A formal review of the alleged corruption case by the company's top management usually to take conclusive and final action on the case following the investigation and potential review by other internal committees/groups such as the risk/ethics committee.</p> <p>Source: UNODC</p>
Risk/ethics committee review	<p>A formal committee that may be established within the company to evaluate alleged cases of corruption after internal investigation. Depending on the company, this type of committee may have disciplinary and sanctioning powers or may provide other remedial recommendations. In some companies, the case may proceed directly to top management such as to the board of directors.</p> <p>Source: UNODC</p>
Root cause analysis/investigation	<p>"A root cause analysis allows an employer to discover the underlying or systemic, rather than the generalized or immediate, causes of an incident. Correcting only an immediate cause may eliminate a symptom of a problem, but not the problem itself."</p> <p>Source: OSHA – The Importance of Root Cause Analysis During Incident Investigation</p>
Safe and healthy working environment	<p>Safe and healthy working environment, or occupational safety and health, is identified as the discipline dealing with the prevention of work-related injuries and diseases as well as the protection and promotion of the health of workers.</p> <p>Source: International Labour Organization</p>
Salient human rights	<p>The human rights at risk of the most severe negative impact through the company's activities and business relationships.</p> <p>Source: UNGP</p>
Senior executive	<p>High-ranking member of the management of the organization, such as the Chief Executive Officer (CEO) or an individual reporting directly to the CEO or the highest governance body.</p> <p>Source: GRI Standards Glossary</p>
Single-use plastic	<p>Often also referred to as disposable plastics products, these are products made wholly or partly from plastic that are not conceived, designed or placed in the market to accomplish, within their lifespan, multiple trips or rotations by being returned to a producer for refill or re-used for the same purpose for which they were conceived.</p> <p>Notable examples include plastic packaging, cups for beverages, food containers, lids, cutlery, plates, straws, bags, tobacco filters and disposable face masks.</p> <p>Source: World Economic Forum</p>
Site	<p>Properties that are owned, leased, rented or managed by the reporting company.</p> <p>Source: World Economic Forum</p>

Scope 1 GHG emissions	<p>GHG emissions from sources that are owned or controlled by an organization.</p> <p>Note 1: A GHG source is any physical unit or process that releases GHG into the atmosphere.</p> <p>Note 2: Direct (Scope 1) GHG emissions can include the CO2 emissions from fuel consumption. Source: GRI Standards Glossary</p>
Scope 2 GHG emissions	<p>GHG emissions that result from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by an organization. Source: GRI Standards Glossary</p>
Scope 3 GHG emissions	<p>Indirect GHG emissions not included in energy indirect (Scope 2) GHG emissions that occur outside of the organization, including both upstream and downstream emissions. Source: GRI Standards Glossary</p>
SOx	<p>An abbreviation for a class of sulphur oxides, the most prevalent being sulphur dioxide (SO₂). SO₂ typically results as a biproduct of burning fossil fuel or industrial processes such as extracting metal ore. It acts as a respiratory irritant and can also contribute to the formation of particulate matter and haze. Source: US EPA</p>
Stakeholder(s)	<p>Stakeholders are those who can affect or be affected by the undertaking. There are two main groups of stakeholders:</p> <p>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</p> <p>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. Source: EFRAG, Draft ESRS- Appendix VI, Acronyms and glossary of terms</p>
Stakeholder engagement	<p>An ongoing process of interaction and dialogue between the undertaking and its stakeholders that enables the undertaking to hear, understand and respond to their interests and concerns. Source: EFRAG, Draft ESRS- Appendix VI, Acronyms and glossary of terms</p>
Supplier(s)	<p>An entity upstream from the organization (i.e., in the organization’s supply chain), which provides a product or service that is used in the development of the organization’s own products or services.</p> <p>Examples brokers, consultants, contractors, distributors, franchisees, home workers, independent contractors, licensees, manufacturers, primary producers, subcontractors, wholesalers</p> <p>Note: A supplier can have a direct business relationship with the organization (often referred to as a first-tier supplier) or an indirect business relationship. Source: GRI Standards Glossary</p>

Supply chain	<p>Sequence of activities or parties that provides products or services to an organization. Source: GRI Standards Glossary</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: GRI Standards Glossary</p>
The 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: UN Sustainable Development Goals</p>
Third-party water	<p>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. Source: GRI Standards Glossary</p>
Trade union	<p>A workers' organization constituted for the purpose of furthering and defending the interests of workers. Source: International Labour Organization (ILO)</p>
Training	<p>"Training refers to:</p> <ul style="list-style-type: none"> • all types of vocational training and instruction; • paid educational leave provided by an organization for its employees; • training or education pursued externally and paid for in whole or in part by an organization; • training on specific topics." <p>Source: GRI Disclosure 404-1</p> <p>The systematic and verifiable transfer of knowledge. Source: UN Global Compact</p>
UN Global Compact's Sustainable Ocean Principles	<p>Provide a framework (ocean health and productivity, governance and engagement, and data and transparency) for responsible business practices across sectors and geographies. They build upon and supplement the Ten Principles of the United Nations Global Compact on human rights, labour, environment and anti-corruption. Source: UN Global Compact</p>

Under-represented social group	<p>Population that, relative to its numbers in a given society, has less opportunity to express its economic, social, or political needs and views</p> <p>Note: Specific groups included under this definition are not uniform for every organization. An organization identifies relevant groups based on its operating context Source: GRI Standards Glossary</p>
Value chain	<p>An organization's value chain encompasses the activities that convert input into output by adding value. It includes entities with which the organization has a direct or indirect business relationship and which either (a) supply products or services that contribute to the organization's own products or services, or (b) receive products or services from the organization.</p> <p>Note 1: This definition is based on United Nations (UN), The Corporate Responsibility to Respect Human Rights: An Interpretive Guide, 2012.</p> <p>Note 2: The value chain covers the full range of an organization's upstream and downstream activities, which encompass the full life cycle of a product or service, from its conception to its end use. Source: GRI Standards Glossary</p>
Volatile organic compounds (VOCs)	<p>Chemical compounds, frequently gases, that have low vapor pressure and low water solubility. Typically, they are man-made chemicals found in paints, pharmaceuticals, refrigerants, glues and adhesives, fuels, cleaning supplies, pesticides, building materials, home furnishings and more. Source: US EPA</p>
Vulnerable group	<p>Set or subset of persons with some specific physical, social, political, or economic condition or characteristic that places the group at a higher risk of suffering a burden, or at a risk of suffering a disproportionate burden of the social, economic or environmental impacts of the organization's operations</p> <p>Note 1: Vulnerable groups can include children and youth, the elderly, people with disabilities, ex-combatants, the internally displaced, refugees or returning refugees, HIV/AIDS-affected households, indigenous peoples, and ethnic minorities.</p> <p>Note 2: Vulnerabilities and impacts can differ by gender. Source: GRI Standards Glossary</p>
Waste	<p>Waste is intended as a non-product output with a negative or zero market value. Water and air polluting emissions - although they are non-product output - are not regarded as waste. Source: UNCTAD, ISAR</p>

Water consumption	<p>Sum of all water that has been withdrawn and incorporated into products, used in the production of crops or generated as waste, has evaporated, transpired, or been consumed by humans or livestock, or is polluted to the point of being unusable by other users, and is therefore not released back to surface water, groundwater, seawater or a third party over the course of the reporting period.</p> <p>Note 1: Water consumption includes water that has been stored during the reporting period for use or discharge in a subsequent reporting period.</p> <p>Note 2: This definition is based on CDP, CDP Water Security Reporting Guidance, 2018. Source: CDP Water Security 2019 Questionnaire</p>
Water intensity	<p>A metric providing the relationship between a volumetric aspect of water and a unit of production, financial metric or any other unit. Source: CDP Water Security 2019 Reporting Guidance</p>
Water stress	<p>Refers to the ability, or lack thereof, to meet human and ecological demand for freshwater. Compared with 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 can 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.</p> <p>Water stress has a 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>Note: Definitions of water stress vary across organizations. In line with the Alliance for Water Stewardship, the definition from the CEO of Water Mandate's Corporate Water Disclosure Guidelines, 2014 is used. Source: CEO Water Mandate</p>
Water withdrawal	<p>The volume of freshwater abstraction from surface or groundwater. Part of the freshwater withdrawal will evaporate, another part will return to the catchment where it was withdrawn, and yet another part may return to another catchment or the sea. Source: CEO Water Mandate</p>
Whistle-blowing policy	<p>A process that offers protection for individuals that want to reveal illegal, unethical or dangerous practices. An efficient whistle-blower mechanism prescribes clear procedures and channels to facilitate the reporting of wrongdoing and corruption, defines the protected disclosures, outlines the remedies and sanctions for retaliation. Source: GRESB Infrastructure 2021 - Asset Reference Guide</p>
Workers	<p>Persons that performs work for the organization such as employees, agency workers, apprentices, contractors, home workers, interns, self-employed persons, sub-contractors, volunteers, and persons working for organizations other than the reporting organization, such as for suppliers. Source: GRI Standards Glossary</p>
Workers' representatives	<p>Article 3 of the Workers' Representatives Convention, 1971 (No. 135) defines workers' representatives as "persons who are recognised as such under national law or practice, whether they are: (a) Trade union representatives, namely, representatives designated or elected by trade unions or by members of such unions; or (b) Elected representatives, namely, representatives who are freely elected by the workers of the undertaking in accordance with provisions of national laws or regulations or of collective agreements and whose functions do not include activities which are recognised as the exclusive prerogative of trade unions in the country concerned." Source: International Labour Organization (ILO)</p>

ACKNOWLEDGEMENTS

The UN Global Compact would like to thank the many individuals, companies and organizations that contributed to the review of the Communication on Progress (CoP) with the recommendations and feedback they provided, including during the consultation periods.

The CoP questionnaire was developed with technical input and contributions of more than 70 organizations, including UN entities, civil society organizations and business participants.

Significant contributions to the development of the CoP questionnaire were particularly 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), the United Nations Office on Drugs and Crime (UNODC) and Shift.

The UN Global Compact wishes to express special gratitude to Laura Palmeiro who has provided leading expertise and strategic direction to the Communication on Progress review project in her role as Senior Advisor, and to Danone for making this possible. The UN Global Compact also wishes to express special gratitude to Delphine Gibassier, Full Professor of Accounting for Sustainable Development, Audencia, for her extensive contribution and technical input.

We also thank the Boston Consulting Group for their input, support and advice.

The CoP questionnaire, this guidance, and supporting materials were prepared by the UN Global Compact team: Lila Karbassi, Bernhard Frey, Moramay Navarro Perez, Sylvie Josel, Julia Massaro, Yulia Elicheva, Sean Cruse, and Molly MacEachen. Thank you also to all UN Global Compact and Global Compact Networks colleagues for their invaluable contribution to the CoP review, including Elena Bombis, Griet Cattaert, Ashley Demming, Flavio Fuyertes, Antonio Hautle, Julie Kofoed, Mai-Lan Ha and Anna Kruij.

Thank you to the expertise provided by the professors and researchers working with Audencia University, namely: Nicolas Antheaume, Emmanuelle Cordano, Eugénie Faure, Bhanu Putumbaka and Souâd Taïbi.

We extend our gratitude also to the contributions and support of PwC.

With gratitude for their expertise and contribution, the UN Global Compact formally acknowledges the following organizations that provided input during the consultations organized by the UN Global Compact in March-April of 2021 (providing input to the review of the CoP does not equal endorsement of the final product):

UN entities:

International Labour Organization (ILO), United Nations Environment Programme (UNEP), United Nations Office on Drugs and Crime (UNODC), United Nations Conference on Trade and Development (UNCTAD), United Nations Development Programme (UNDP), United Nations Research Institute for Social Development (UNRISD), United Nations Statistics Division (UNSD), Office of the United Nations High Commissioner for Human Rights (OHCHR)

Reporting organizations:

B Lab, Capitals Coalition, Carbon Disclosure Project (CDP), Future Fit, Global Reporting Initiative (GRI), Impact Management Project (IMP), Reporting 3.0, World Benchmarking Alliance (WBA)

Topic experts:

Business for Social Responsibility (BSR), Danish Institute for Human Rights (DIHR), Pacific Institute/Water-Resilience-Coalition, Shift, Transparency International, World Economic Forum Partnering Against Corruption Initiative (PACI), World Resources Institute (WRI), World Wide Fund for Nature (WWF), Stockholm Resilience Centre (Stockholm University)

Individuals:

Marguerite Mendel (Concordia University); Richard Howitt (former CEO of the IIRC)

Companies: BlackRock, Colgate, Danone, Eni Spa, Firmenich, Grupo Bimbo, Knoll Printing & Packaging, Marshalls, Nechi Group, Novo Nordisk, Novozymes, Pathologists-Lancet-Kenya, PIMCO PT-Rimba-Makmur-Utama, RELX, Safaricom PLC, SESO, Sprout Coffee, Sumitomo Chemical, UPM, Verizon

THE TEN PRINCIPLES OF THE UNITED NATIONS GLOBAL COMPACT



HUMAN RIGHTS

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



LABOUR

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



ENVIRONMENT

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



ANTI-CORRUPTION

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



United Nations
Global Compact

ABOUT THE UNITED NATIONS GLOBAL COMPACT

As a special initiative of the UN Secretary-General, the United Nations Global Compact is a call to companies everywhere to align their operations and strategies with Ten Principles in the areas of human rights, labour, environment and anti-corruption. Our ambition is to accelerate and scale the global collective impact of business by upholding the Ten Principles and delivering the Sustainable Development Goals through accountable companies and ecosystems that enable change.

With more than 14,000 companies and 3,800 non-business signatories based in over 160 countries, and 69 Local Networks, the UN Global Compact is the world's largest corporate sustainability initiative. One Global Compact uniting business for a better world.

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