

Summary of Changes (Jan 2023)		
Question/Section	Change	Details
Cover page	Change document version	Document version: August 2022 – Edited --> January 2023
ToC	Change under Human Rights	Response --> Response and Reporting
ToC	Change under Human Rights	Materiality (including Saliency)
ToC	Change under Environment	Sector-specific Questions --> Additional Topic-specific Questions:
ToC	Environment section page numbers	Additional Topic-specific Questions.... 44 --> 43 Additional Topic-specific- Water...45 --> 44
G6	remove '[Prompts G6.1]' from third answer option	remove '[Prompts G6.1]' from third answer option
G7	remove 'Prompts G7.1 for each yes' from third answer option	remove '[Prompts G7.1 for each yes]' from third answer option
G7	remove 'for each yes' from answer options	Prompts G7.1 for each yes'
G12	Answer option 3: CSRD + NFRD	Corporate Sustainability Reporting Directive (CSRD) --> Non-Financial Reporting Directive of the European Union (NFRD) /Corporate Sustainability Reporting Directive (CSRD)
HR1-HR7	Remove 'Access to Culture' answer option	Remove 'Access to Culture' answer options
L5	Labour topic 3: Occupational Safety and Health --> Safe and	Occupational Safety and Health --> Safe and Healthy Working Environment
E4	Add 'Prompts E4.1, E4.2' to third answer option	Add 'Prompts E4.1; E4.2' to third answer option ('Set annual targets/goals, track progress over time (internal programmes only)
E6	Adjust language to address only Scope 1 and 2 emissions	E6. Q: 'What were the company's gross Scope 1 and Scope 2 greenhouse gas emissions for the reporting period?' A: 'Measured total emissions (tCO2e)' OR 'We did not measure our gross emissions [Please explain in the mandatory textbox]'
E7	NEW E7 about Scope 3	E7. Q: 'What were the company's gross Scope 3 global greenhouse gas emissions for the reporting period?' A: - We fully measured Scope 3 GHG emissions [Please input the measured tCO2e in the text box below] - We partially measured Scope 3 GHG emissions [Please input the measured tCO2e in the text box below] - We did not measure Scope 3 GHG emissions
ALL SUBSEQUENT ENVIRONMENTAL QUESTIONS MUST BE RENUMBERED		
E6.1--> e7.1	Remove UNRISD reference	UNRISD TIER III
E7-->E8		
E8-->E9		
E9-->E10		
E. --> E12	Delete current question and replace with new Q+A	Q: E12. Which of the following has the company identified as material environmental topics connected with its operations and/or value chain (e.g., based on the most severe actual or potential negative impacts on people and/or the environment)? A: - Water [Prompts Questions E13; E14] - Forests/Biodiversity/Land use [Prompts Questions E15-E17] - Air pollution [Prompts Question E18] - Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.) [Prompts Questions E19-E21] - None of the topics have been identified as material by the company
Environment Section	Remove sector-specific language	Please provide additional information _____ Sector-specific Questions --> Additional Topic-specific Questions:
E41--> E13		
E42 --> E14		
E43 --> E15		
E44--> E16	Change language in light blue area	Conversion of natural resources → Conversion of natural ecosystems
E45 --> E17		

E46 --> E18		
E47--> E19		
E48 --> E20		
E49 --> E21		
E20 --> E22		