

QUESTIONNAIRE GUIDEBOOK

COMMUNICATION ON PROGRESS

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United Nations
Global Compact

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FOREWORD

As we strive toward a sustainable future, corporate transparency and objective reporting have become increasingly important for advancing the Ten Principles, the Sustainable Development Goals, and the Paris Climate Agreement. Now, more than ever, we must pair our ambitions with accountability mechanisms to form the foundation of change.

The enhanced Communication on Progress supports decision-making processes and helps businesses measure progress in a standardized way, facilitating recognition, transparency, and comparability of corporate actions as participants work to implement the Ten Principles of the UN Global Compact. The questions are designed to illuminate areas for improvement, showcase successful initiatives, and inspire future action, while the complementary data platform will allow participants to track progress over time and benchmark against peer companies.

This guide aims to support UN Global Compact participants in answering the questionnaire while encouraging increased learning and progress. The questionnaire has been crafted to get to the heart of the problems and solutions before us. The questions address 1) the governance frameworks, policies, and processes that must be implemented in order to create transformational change on social and environmental issues, and 2) tangible outcomes tracked through quantitative metrics. Where possible, questions align with relevant existing sustainability reporting frameworks and key UN guidance, such as the UN Guiding Principles on Business and Human Rights.

The enhanced Communication on Progress was developed with input from more than 70 organizations including UN entities, participating businesses, governments, investors, and civil society. We are grateful to everyone who contributed to this groundbreaking effort.

With tens of thousands of companies reporting consistently and transparently on an annual basis, the UN Global Compact's enhanced Communication on Progress has unlimited potential to increase corporate ambition on sustainability and truly unite business for a better world.

Sincerely,
Sanda Ojiambo
Executive Director and CEO
Assistant Secretary-General



INTRODUCTION: THE ENHANCED COMMUNICATION ON PROGRESS

The Communication on Progress (CoP) is the primary mechanism for participating companies to demonstrate progress made against the Ten Principles of the UN Global Compact and the Sustainable Development Goals (SDGs). For some participants, the CoP serves as their main account of sustainability progress and the first step in assessing their operations. For more advanced companies, many of which are subject to more rigorous mandatory reporting, the CoP is an easy way to better understand and track progress over time and against competitors around the globe.

Regardless of company size, location or maturity, CoP data provides global insight into participants' progress towards the Ten Principles, offering stakeholders an overview of participating companies' policies and practices and allowing companies to easily compare efforts amongst one another and over time. Perhaps most importantly, CoP data informs UN Global Compact programmatic offerings, and other key stakeholders, in order to provide support for our participants where they need it most.²

The enhanced Communication on Progress requires the submission of a statement by the Chief Executive Officer expressing continued support for the UN Global Compact, as well as the completion of a digital questionnaire regarding corporate action related to the Ten Principles and the SDGs (see the [Communication on Progress Policy](#) for more information). Both elements must be completed and submitted through the CoP digital platform during the annual submission period, 1 April through 31 July.

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

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

This guidebook is designed to help UN Global Compact participants complete the Communication on Progress questionnaire. On [page 75](#), there is a COP Data Compilation Checklist, which outlines the types of information needed to complete the questionnaire. Participating companies may find it helpful to review and/or compile such information before beginning the Communication on Progress. The Guidebook also includes the rationale behind each question, calculation methodology where applicable, and indices linking each question to relevant global reporting frameworks (e.g., Global Reporting Initiative), the Ten Principles of the UN Global Compact, and the SDG targets. Additionally, it contains relevant resources that businesses can consult to learn more about the topics addressed in each question, as well as an extensive glossary of terms referenced throughout the questionnaire. This technical guidance is a working document that will be reviewed and updated on a regular basis.

¹ [Our Mission](#) | UN Global Compact

² [Why Join](#) | UN Global Compact

INTEROPERABILITY OF CORPORATE SUSTAINABILITY REPORTING

The realm of corporate sustainability reporting is rapidly expanding, and the UN Global Compact aims to support its participants in understanding and undertaking the process to achieve successful, comprehensive results.

At the core of corporate sustainability reporting is the intention to transparently assess company progress in order to direct efforts and resources to improve operations to the benefit of society, the environment, and the longevity and profitability of the company. To support companies in achieving this, organizations like the UN Global Compact, GRI, IMP, IFRS and EFRAG are taking great lengths to increase the interoperability of international frameworks and affiliated support resources in order to simplify corporate sustainability reporting and drive real progress. The questionnaire is based on related reporting frameworks and should serve as a useful preparatory tool for companies mandated to perform more rigorous reporting.

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

- **UN Global Compact CoP - ESRS Mapping Tool** (*publication pending*) illustrates the alignment of European standards and the CoP questionnaire, allowing participants to easily transfer responses and explore related terminology and themes between reports.
- **Impact Management Platform (IMP) System Map** provides a high-level visual of the international, public good resources available for enterprises, investors and financial institutions to manage their sustainability impacts and understand the relatedness of such resources.
- **Global Reporting Initiative (GRI) Carrots and Sticks Tool** is an online database and document repository of mandatory and voluntary public policies that shape businesses' sustainability and environmental, social and governance (ESG) impact, which businesses can utilize to understand regional reporting requirements.
- **GRI-ESRS Interoperability Index** (*to be finalized early 2024*) sets out how the GRI disclosure requirements relate to ESRS data points, emphasizing the high degree of commonality achieved.

Forward Faster

In order to meet the SDGs by 2030, the UN Global Compact has launched the Forward Faster initiative, a global platform for ambitious and credible corporate action. Through Forward Faster companies set targets on any of the five issue areas: Gender Equality, Climate Action, Living Wage, Water Resilience and Finance & Investment.

The Forward Faster initiative aims to increase accountability and transparency by calling for companies to publicly declare their commitments and highlight the actions they will undertake to meet the targets.

Starting in 2025, participating companies will report annually to the UN Global Compact through the digital platform, in addition to the CoP, by responding to the questions outlined in the [Action Guides](#). Forward Faster companies committing to Climate Target 1 will need to report through the Science-Based Target initiative.

CEO Water Mandate

The CEO Water Mandate is a special initiative established in 2007 by the UN Secretary General and the UN Global Compact (UNGC) in partnership with the Pacific Institute to advance corporate water stewardship around the world. The Mandate offers a powerful forum for companies to share good practices and forge partnerships to address urgent water challenges related to scarcity, quality, governance and access to water and sanitation.

Endorsers of the CEO Water Mandate are asked to report supplemental water-specific information. Companies can find more information on the CEO Water Mandate and complete the reporting requirement as necessary through the CEO Water Mandate webpage.

¹ [Our Mission](#) | UN Global Compact

² [Why Join](#) | UN Global Compact

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 format was changed to a questionnaire to provide more quantifiable and comparable data, enabling companies to easily track progress over time and compare performance with peers. Each question aligns with major global reporting frameworks such as the Corporate Sustainability Reporting Directive (CSRD), Global Reporting Initiative (GRI), Carbon Disclosure Project (CDP), and International Standards of Accounting and Reporting (ISAR), in order to facilitate robust disclosure without adding to an already crowded sustainability reporting landscape. Additionally, the questions align with the UN Guiding Principles on Business and Human Rights (UNGPs).

The questionnaire is organized into five sections. The first section, Governance, provides a cross-cutting overview of companies' sustainability governance structure. The other four sections—Human Rights, Labour, Environment, and Anti-Corruption—survey companies' 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 company'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.

Two sections—Human Rights and Environment—contain additional nuance. The Human Rights section provides companies the opportunity to select their own material topics for disclosure. Subsequent questions in the section will only address the human rights topics identified as material by the business. Similarly, the Environment section includes additional topic-specific questions (e.g., on water and biodiversity) that are to be answered only by business participants who 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.

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	N/A	G1-G5	G6-G8	G10, G11	G9, G12, G13
Human Rights	HR1	HR2	HR3-HR6	N/A	HR7-HR8
Labour	HR1	L1- L1.2	L2-L5	L6-L10	L11-L12
Environment	E12	E1- E1.1	E2-E5	E6-E11, E13-E21 (select topics)	E22
Anti-Corruption		AC1- AC2	AC3-AC4	AC5	AC6-AC8

Note: G = Governance, HR = Human Rights, L = Labor, 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.

The Questions

- Each question in this questionnaire is meaningful. The questions address governance, human rights, labour, environment, and anti-corruption topics that are relevant to participating companies regardless of their size, sector, or geography.
- It is feasible for all companies to address each question. They are not overly complex and the data required to answer them will generally be available for those companies already using established global sustainability reporting standards and/or producing sustainability reports.
- The metrics are objective and do not need further interpretation. Companies can verify provided answers against concrete measurements.
- The topics of the questions reflect actionable sustainability practices that companies should consider implementing to improve performance.
- The questions include standardized choices and clearly defined metrics, which generate comparable data that participants can use to benchmark their progress against peer institutions.

The majority of questions are structured as multiple-choice matrices, however, the questionnaire also contains questions in quantitative and narrative formats. The matrix questions are designed with the lowest-performance answers on the left, increasing to the best-performance answers on the right. Such framing allows participants to visualize their current level of performance while guiding future improvements. It also helps companies 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 a company given its size, industry, or special circumstance, the option “Not applicable” is presented. In cases where the company selects “Not applicable,” providing a brief explanation in the text box is mandatory.

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

The Guidebook

Each of the following sections in this document contains details intended to help clarify and support every question in the Communication on Progress and are presented as a table:

- The first column, **Question**, contains the number and subject of the question in the Communication on Progress questionnaire.
- The second column, **Rationale and Calculation Guidance**, contains details about each question. It explains why each question is being asked, why the topic addressed is relevant to advancing corporate sustainability, and/or how the question should be interpreted. If it is a quantitative question, this column also includes directions on how to perform the necessary calculations. The UN Global Compact utilizes widely recognized rationale and calculation methodologies produced by external reporting frameworks and standard setters.
- The third column, **Related Reporting Standards**, provides a hyperlink to existing sustainability reporting standards where possible. Should a company already report to a certain sustainability standard, these linkages are useful for illuminating the similarities in data needed to answer the question. In some cases, the linked standard provides additional guidance for answering the question.
- The last two columns of each table, **Mapping to the Ten Principles of the UN Global Compact** and **Mapping to SDG Targets**, connect each of the questions to the relevant Principle(s) of the UN Global Compact and targets of the Sustainable Development Goals (SDGs). Additionally, an index is provided at the end of the guidebook that allows for further cross-referencing between the Communication on Progress questions and relevant SDG targets.

For additional assistance, users can find definitions of key terms in the glossary section, located at the end of this Guidebook.

GUIDANCE FOR COMMUNICATION ON PROGRESS

Digital Platform Questions

When completing the CoP through the digital platform, participants are presented with two questions: R2, relating to the reporting period covered by the CoP, and R3, relating to the scope of operations covered by the CoP. While R3 is optional, R2 must be acknowledged before beginning the CoP Questionnaire.

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
R2: Reporting period	<p>Companies are expected to complete the CoP questionnaire using data from the most recent, closed data collection process. The CoP data will ideally cover a twelve-month period that ended within the twelve months prior to the submission of the CoP (e.g., for its 2024 CoP, a company could use data covering the period July 2022 to June 2023; Jan 2023 to Dec 2023; or April 2023 to March 2024). Companies will be requested to indicate the period covered by its CoP data at the start of the digital platform and should be consistent over the years in terms of the period covered to allow for better comparability over time.</p> <p>Should some data be unavailable within the timeframe set in this question, companies 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 companies to clarify the scope of reporting covered by their CoP, e.g., corporate office, investments, subsidiaries. While it is up to reporting companies to decide the extent of coverage provided by their CoP, companies should strive to complete the CoP in the way that most accurately represents their activities and impacts.</p> <p>For CoPs being done at the group level or by a parent company, the reporting company can choose to consolidate the information of its subsidiary companies, to do so for certain questions and/or for certain subsidiaries only, or not to do so.</p> <p>Understanding that in a standardized questionnaire consolidating information may not always make sense for each question or that some companies may not have consolidated data for all questions, we provide flexibility to the parent company to choose its approach and use this question and/or the space provided for additional information at the end of specific questions to disclose their approach, as they see fit.</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>GRI 2-2 Standard</p>		

Section 1 of the Questionnaire: Governance

Governance refers to the systems and processes in place that facilitate the effective strategy and operations of an entity. Good governance includes legal compliance and enables accountability, integrity, inclusivity, and transparency—all of which are necessary for any structured organizational approach to sustainability. Given the importance and cross-cutting nature of governance, questions in this section span the other four 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
G1: Board/senior management engagement	<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.</p> <p>Source: Adapted from International Sustainability Standards Board (ISSB), IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information</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. 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. A company 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. 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>Principle 1 Principle 7</p>	<p>5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
G2: Publicly stated commitment	<p>“Effecting change begins with the company’s leadership. A public commitment by the chief executive, with support from the Board of Directors, is required to participate in the Global Compact. Leadership must send a strong signal throughout the organization that sustainability counts and all responsibilities are important.” Source: UN Global Compact, Guide to Corporate Sustainability</p> <p>A commitment, here, refers to publicly available statements of the company’s responsibilities, commitments, or expectations that help identify and manage risks and opportunities; promote beneficial services, products, and investments; mitigate negative impacts; and/or structure a response for incidents by providing a process to address these issues.</p> <p>While the public commitment(s) made by participating companies should ideally refer to the Ten Principles of the UN Global Compact, it must be released through channels beyond the Communication on Progress, such as on the company website, within other sustainability reports, or in a public interview of company leadership.</p> <p>Companies 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. If a company has a publicly stated commitment that addresses more than just company operations and suppliers, “Yes, focused on our own operations and the value chain,” should be selected. It should be noted that this option is not necessarily all-encompassing and organizations do not need to be actively addressing every business relationship in their value chain to make this selection (e.g., if a participant covers 20% of suppliers and some consumers, they may select this option). Companies are encouraged to briefly specify which business relationships in the value chain are addressed in the space provided for additional information.</p> <p>If the company has a publicly stated commitment, a link, or other supporting documentation should be included and, if not, additional information should be provided.</p>	<p>GRI Disclosure 2-23 (2021)</p>	<p>Principle 1 Principle 7 Principle 10</p>	<p>8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7</p>
G3: 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: Adapted from NASDAQ, ESG Reporting Guide 2.0</p> <p>Each sustainability topic listed in question G3 should be specifically addressed within a company’s code(s) of conduct. Companies 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. If a company has a code of conduct that addresses more than employees and suppliers, “Yes, focused on our own operations and the value chain,” should be selected. It should be noted that this option is not necessarily all-encompassing and organizations do not need to be actively addressing every business relationship in their value chain to make this selection.</p>	<p>NASDAQ G6.1 GRI Disclosure 2-23 (2021)</p>	<p>Principle 1 Principle 7 Principle 10</p>	<p>5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
G4: 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 and evaluate and manage risk; and address negative impacts.</p> <p>Examples of an appointed individual include 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>GRI Disclosure 2-13 (2021)</p>	<p>Principle 1 Principle 7 Principle 10</p>	<p>5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7</p>
G5: Formal structure	<p>Formal structures provide leverage for companies to address social and environmental issues by providing well-established communication channels and processes for engagement. Recognizing “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: UN Guiding Principles on Business and Human Rights</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 International Finance Corporation (IFC)</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. Companies 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, 2-13 (2021)</p>	<p>Principle 1 Principle 7 Principle 10</p>	<p>5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7</p>
G6: Risk assessment processes	<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: WEF Common Metrics</p> <p>In the Communication on Progress, “risk assessment” focuses on how sustainability issues affect a company and encompasses risks to the business including financial risks, operational risks, transition risks, environmental risks, strategic risks, etc. This is distinct from a due diligence process, which addresses potential and actual negative impacts on people and the environment.</p> <p>This question seeks to understand what processes are in place to identify social, environmental, and corruption risks to a business, with the end objective of guiding companies toward better performance. If a company has a process, or processes, to assess risk beyond its own operations and suppliers, “Yes, focused on our own operations and the value chain,” should be selected. It should be noted that this option is not necessarily all-encompassing and organizations do not need to be actively addressing every business relationship in their value chain to make this selection. Companies are encouraged to briefly specify which business relationships in the value chain are addressed in the space provided.</p>	<p>GRI Disclosure 205-1 (2016)</p>	<p>Principle 1 Principle 7 Principle 10</p>	<p>5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
G6.1: Risk assessment detail	<p>This question is intended to provide further transparency about the monitoring of those business relationships that may pose particularly significant risk to a company'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>Principle 1 Principle 7 Principle 10</p>	<p>5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7</p>
G7: Due diligence	<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."</p> <p>"Effectively preventing and mitigating adverse impacts may in turn also help an enterprise maximise positive contributions to society, improve stakeholder relationships and protect its reputation. Due diligence can help enterprises create more value by identifying opportunities to reduce costs; improving understanding of markets and strategic sources of supply; strengthening management of company-specific business and operational risks; decreasing the probability of incidents; and decreasing exposure to systemic risks. An enterprise can also carry out due diligence to help it meet legal requirements pertaining to specific issues, such as local labour, environmental, corporate governance, criminal or anti-bribery laws." Source: Adapted from OECD Due Diligence Guidance for Responsible Business Conduct</p> <p>"The due diligence process should include assessing actual and potential human rights impacts, integrating and acting upon the findings, tracking responses, and communicating how impacts are addressed. Due diligence:</p> <ul style="list-style-type: none"> ■ Should cover adverse human rights 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; ■ Will vary in complexity with the size of the business enterprise, the risk of severe human rights impacts, and the nature and context of its operations; ■ Should be ongoing, recognizing that the human rights risks may change over time as the business enterprise's operations and operating context evolve." <p>Source: UN Guiding Principles on Business and Human Rights</p>	<p>GRI Disclosures 2-12, 2-23-a-ii, 3-1, 3-3-d (2021)</p>	<p>Principle 1 Principle 7 Principle 10</p>	<p>5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
G7.1: Due diligence detail	<p>Due diligence is a subset of risk assessment. As such, while some aspects of risk assessment involve procedures that fall within the generally accepted meaning of the term due diligence, there are aspects of risk assessment that are not encompassed by due diligence. For example, in the case of corruption risk assessment, the assessment focuses primarily on the vulnerability of the company's processes to potential corruption risks (one potential source of corruption is business partners, but there are many others), while due diligence is primarily concerned with legal and reputational risks arising from business relationships. Therefore, key third-party risks that are not addressed in the due diligence process could be identified through the risk assessment since it is more comprehensive.</p> <p>This question is intended to provide further transparency about the monitoring of those business relationships that may pose particularly significant risk to a company'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>	GRI Disclosures 2-23-e, 3-1 (2021)	Principle 1 Principle 7 Principle 10	5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7
G8: 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: UN Principles for Responsible Investment (PRI)</p>	Reporting Guidance on the 10th Principle Against Anti-Corruption – B3; GRI Disclosure 2-26 (2021)	Principle 1 Principle 3 Principle 7 Principle 10	5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7
G8.1: Raising concerns about company conduct - detail	<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. Without a mechanism for employees and other key stakeholders to ask questions about or to report potential or actual unethical or unlawful behaviour, companies may miss opportunities to identify and mitigate underlying issues. Companies 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: WEF Common Metrics</p> <p>"All employees" refers to workers within a company's own operations, from line workers to C-Suite. To ensure all employees are thoroughly informed on procedures for raising concerns about company conduct, it is important that such information is made available in every language that employees necessitate. If "Other" is selected, please provide additional information in the space provided.</p>	GRI Disclosure 2-26 (2021); WEF Common Metrics	Principle 1 Principle 3 Principle 7 Principle 10	5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
G9: Lessons	<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: Adapted from UN Guiding Principles on Business and Human Rights</p> <p>Businesses should document learnings to best understand if sustainability and environmental policies are being well-implemented, if the company’s actions are effective, where there may be opportunities to improve, and how best to work toward continuous improvement. Such documentation can include contracts, reviews, surveys, audits, and other data where relevant.</p> <p>It can be important to utilize lessons learned to improve business practices and decision-making to avoid or mitigate adverse impacts. Ideally, lessons learned are utilized to improve business practices and decision-making to avoid or mitigate adverse impacts, both internally and externally. Here, internal affairs can relate to the company’s own sustainability management processes, e.g. internal supervision and control processes, data collection processes, etc.. Influencing external affairs based on lessons learned would involve leveraging the company’s influence or capacity to change practices in the company’s business relationships. For instance, to address identified impacts, a company could require relevant suppliers to develop human rights policies and help provide training or capacity building on the issue.</p>	<p>GRI Disclosure 3-3-e (2021)</p>	<p>Principle 1 Principle 7 Principle 10</p>	<p>5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
<p>G10: 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. Source: Adapted from Harvard Law School - Executive Pay and ESG Performance</p> <p>The incentives provided to board members and senior executives, and the way they are structured, can significantly reinforce or impede long-term value creation. Importantly, this disclosure requires the reporting organization to explicitly address how its approach to remuneration relates to the organization's economic, environmental, and social objectives. If remuneration is incongruent with long-term objectives, including a combination of commercial and societal value creation, it can undermine the ability of governance bodies to provide effective oversight. This disclosure is an important advanced indicator of board quality, providing detailed insight into the various mechanisms for remuneration and how they are applied. Disclosing how incentives for governing bodies are aligned to long-term value serves as a useful indication of the organization's ability to achieve that value. This level of disclosure provides valuable insight for external stakeholders in evaluating the alignment of different aspects of governance and fosters increased transparency and trust. Source: Adapted from WEF Common Metrics</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 companies, the salary of the highest governance body/senior-level executives/CEO is based on an overall outcome of company performance, which may include considerations of sustainability. If the salary of the CEO relates to performance regarding sustainability, explicitly the areas of Human Rights, Labour Rights, Environment, and/or Anti-Corruption, please select 'Yes' for the relevant topic and provide additional detail in the optional text box, if you wish to do so. If your sustainability focus area does not contain any of the aforementioned topics, please mark the appropriate 'No' or 'No, but we plan to within the next two years'.</p>	<p>CDP W6.4 (2022); CDP F4.3a (2022); CDP C1.3a (2022); Nasdaq G3 2335; GRI Disclosure 2-19 (2021); WEF Common Metrics</p>	<p>Principle 1 Principle 7 Principle 10</p>	<p>5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
G11: Board composition	<p>“Information to calculate this indicator is typically found in human resources, information systems (employee records and payroll information available at the national or site level), which are normally managed by the human resources function.” Source: GRI Disclosures 2-9 (2021), 405-1 (2016)</p> <p>Some dimensions of this question do not apply to all companies. Companies, including SMEs, that do not have boards, should mark the “Not applicable” option and provide further details in the space provided.</p> <p>Explanation of select terms: “Non-binary”: Some people don’t identify with any gender. People whose gender is not male or female use many different terms to describe themselves, with non-binary being one of the most common.</p> <p>“Minority or vulnerable groups”: While there is no international definition as to who is a minority, it can be inclusive of “objective factors (such as the existence of a shared ethnicity, language or religion) and subjective factors (including that individuals must identify themselves as belonging to a national or ethnic, religious or linguistic minority group).” For this question, we recommend aligning with locally recognized definitions.</p> <p>“Executive” board members must manage and lead their teams or departments within the business, in addition to serving on the board of directors. They are accountable to the board. This differs from the non-executive board members, who make strategic decisions that drive the organization forward and meet overall business objectives. These directors are not responsible for the day-to-day management of teams or departments and do not perform daily functions within the business, whereas executive directors are and do because they are direct employees of the organization.</p> <p>An “independent” director is a member of a board of directors who does not have a material or pecuniary relationship with company or related persons, except sitting fees. Please refer to the glossary for additional clarification.</p>	<p>UNCTAD, ISAR D.1.2 (2019), UNCTAD, ISAR D.1.3 (2019); GRI Disclosures 29 (2021), 405-1 (2016)</p>	<p>Principle 1 Principle 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>G12: Sustainability reporting</p>	<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: Adapted from UN/DESA- Policy Brief #99</p> <p>Reporting in accordance with sustainability reporting standards helps strengthen the quality and comparability of disclosed data, increasing transparency and driving corporate sustainability action.</p> <p>If “Other voluntary frameworks” is selected, please provide additional information in the mandatory text box.</p>	<p>Nasdaq G9.1</p>	<p>Principle 1 Principle 7 Principle 10</p>	<p>5.5, 8.5, 8.7, 8.8, 16.7</p>
<p>G13: Information assurance</p>	<p>Third-party assurance, in whole or in part, is used to better gauge the accuracy of the quality of data provided. This is particularly relevant for more complex quantitative metrics (e.g., GHG emissions) where a third-party certificate may signify high data quality and integrity.</p> <p>External assurance should be conducted by competent assurance providers with appropriate experience and qualifications. A third-party assurance “provider conducting external assurance needs to demonstrate independence from the organization to reach and publish objective and impartial conclusions about the organization's sustainability reporting” and may consist of auditing firms, local consultancies, or other licensed assurance providers that may follow standards such as AA1000 Assurance Standard, ISAE 3000, or those listed above in question G12. Source: GRI Disclosure 2-5, GRI Foundation 5.2</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: Adapted from UNTERM</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 a company to assure all of the information to the fullest degree. Selecting all applicable options allows for greater insight into what efforts and resources are spent on assurance.</p> <p>If “Other” is selected, please provide additional information in the mandatory text box.</p>	<p>CDP C.10.1 (2022); GRI Disclosure 2-5 (2021)</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, 16.7</p>

Section 2 of the Questionnaire: Human Rights

Human rights are universal rights afforded to each person in “recognition of the inherent dignity and of the equal and inalienable rights of all members of the human family” which form the “foundation of freedom, justice, and peace in the world,” as expressed in the Universal Declaration of Human Rights (1948). The first two of the Ten Principles of the UN Global Compact are derived from this Declaration. They state:

- 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 upholding these principles, businesses demonstrate that they understand they have a minimum responsibility to respect human rights and address negative impacts related to their business operations. Beyond mitigating negative impacts, companies play an instrumental role in fostering an environment that supports diversity and inclusion, monitoring and upholding human rights across value chains, ensuring vulnerable and marginalized populations are not left behind, and promoting positive change within society at large.

The questions in the Human Rights section aim to better understand which human rights topics are the most important to each organization, the policies and processes established to mitigate negative impacts, and the steps taken to advance human rights at an organizational and societal level.

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
HR1: Material topics	<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: GRI 3: Material Topics</p> <p>Salient human rights topics, as defined in the context of the UN Guiding Principles on Business and Human Rights, will typically be considered “significant impacts” in a materiality assessment. A company’s salient human rights topics are those human rights that stand out because they are at risk of the most severe negative impact through the company’s activities or business relationships.</p> <p>In this section, companies can select the human rights topics that are material to their business. Companies are encouraged to select as many human rights topics as they find material, including ‘Other,’ in the case that a relevant human rights topic is not included as an answer option. For guidance on how to determine material topics, please see GRI Disclosure 3-2. and the EFRAG Implementation Guidance- Materiality Assessment.</p> <p>The human rights topics selected as material in this question will prompt seven subsequent questions to further clarify activities related to material human rights.</p> <p>Labour rights topics (freedom of association and the effective recognition of the right to collective bargaining, child labour, forced labour, non-discrimination in respect of employment and occupation, safe and healthy working environment, and working conditions such as wages and working hours) are a subset of human rights and, as such, were included in this question. Companies will be asked to provide additional details about these labour rights topics in the next section (L1 and following), regardless of the selections made here.</p>	<p>GRI Disclosure 3-2 (2021)</p>	<p>Principle 1 Principle 2</p>	<p>1.1, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.5, 2.a, 2.c, 4.1, 4.4, 4.5, 4.7, 5.1, 5.2, 5.4, 5.6, 6.1, 6.2, 8.7, 8.8, 9.1, 10.2, 10.3, 10.7, 11.1, 16.1, 16.2, 16.3</p>
HR2: 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. (...) 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. (...) 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: UNGP Reporting Framework</p> <p>The organization should report “No, and we have no plans to develop a policy” if the topic is material to the company but a policy has not yet been created. Companies should select “No, but we plan to within the next two years” if a topic has been noted as a problem area important to preferentially address in the near future. The disclosure does not require the organization to develop or implement a policy.</p> <p>If a company selects “Yes, included within a broader policy or as a standalone policy,” the organization will be asked to answer question HR2.1 to provide further details about the policy and to provide the date the policy was last updated. If the company has a policy commitment, a link or other supporting documentation should be included and, if not, additional information should be provided.</p>	<p>GRI Disclosures 2-23-a-iv, 2-23-b, 3-3-c (2021)</p>	<p>Principle 1 Principle 2</p>	<p>1.1, 1.2, 1.3, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.5, 2.a., 2.c., 4.1, 4.4, 4.5, 4.7, 5.1, 5.2, 5.4, 5.6, 6.1, 6.2, 8.7, 8.8, 9.1, 10.2, 10.3, 10.7, 11.1, 16.1, 16.2, 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
HR2.1: 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:</p> <ul style="list-style-type: none"> (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.” <p>Source: UN Guiding Principles on Business and Human Rights</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 detail on the nature of the organization’s human rights policies in a structured and transparent manner.</p>	<p>GRI Disclosures 2-23-c, 2-23-d, 2-23-e (2021)</p>	<p>Principle 1 Principle 2</p>	<p>1.1, 2.1, 2.3, 2.5, 4.1, 4.4, 4.5, 4.7, 5.1, 5.2, 5.4, 5.6, 6.1, 6.2, 8.7, 8.8, 9.1, 16.2, 16.3</p>
HR3: Stakeholder engagement	<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 context prior to a proposed business activity, where possible; identifying who may be affected; cataloguing the relevant standards and issues; and projecting how the proposed activity and associated business relationships could have adverse human 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. 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). Please see the “Affected stakeholders” definition in the glossary or page 59 of the UNGP Reporting Framework related to the concept of affected stakeholders and legitimate representatives for further clarification.</p> <p>An organization 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>	<p>GRI Disclosures 3-1-b, 3-3-f (2021)</p>	<p>Principle 1 Principle 2</p>	<p>1.1, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.5, 2.a., 2.c., 4.1, 4.4, 4.5, 4.7, 5.1, 5.2, 5.4, 5.6, 6.1, 6.2, 8.7, 8.8, 9.1, 10.2, 10.3, 10.7, 11.1, 16.1, 16.2, 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
HR4: Prevention/mitigation	<p>“Once a company has established a policy and conducted appropriate risk and impact assessments, it should “take the necessary steps to cease or prevent the impact... If the business enterprise has leverage to prevent or mitigate the adverse impact, it should exercise it. And if it lacks leverage there may be ways for the enterprise to increase it. Leverage may be increased by, for example, offering capacity-building or other incentives to the related entity, or collaborating with other actors.”</p> <p>Source: Adapted from UN Guiding Principles on Business and Human Rights</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 company’s mission or policies, enhancing training on appropriate practices or procedures, or developing reporting mechanisms to improve transparency along the value chain.</p> <p>“Conducted an audit process” could 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>“Collective action with peers or other stakeholders to address the issue” might include collaboration on industry-wide initiatives to work on products and services to help mitigate the risks and impacts to human 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 organization can select curated responses to reflect existing capacity building and action plans. Organizations 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>Principle 1 Principle 2</p>	<p>1.1, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.5, 2.a., 2.c., 4.1, 4.4, 4.5, 4.7, 5.1, 5.2, 5.4, 5.6, 6.1, 6.2, 8.7, 8.8, 9.1, 10.2, 10.3, 10.7, 11.1, 16.1, 16.2, 16.3</p>
HR5: Training	<p>“This disclosure gives insight into how the organization embeds its policy commitments for responsible business conduct, including the commitment to respect human rights, throughout its activities and business relationships. This ensures that people at all levels act responsibly and with awareness of and respect for human rights.”</p> <p>Source: GRI Disclosure 2-24</p> <p>Here, “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>Training should be the systematic and verifiable transfer of knowledge. Courses are normally rolled out periodically, have different levels, and “certificates of attendance” are often issued. Sometimes, taking those courses is necessary to access higher positions. The dispersal of information and other communications are also valid forms of training, as long they are not occasional and their impact can be somehow measured.</p> <p>Organizations may respond with “Other” in order to customize this response and will be prompted to provide additional information.</p>	<p>GRI Disclosure 2-24 (2021) and 404-1 (2016)</p>	<p>Principle 1 Principle 2</p>	<p>1.1, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.5, 2.a., 2.c., 4.1, 4.4, 4.5, 4.7, 5.1, 5.2, 5.4, 5.6, 6.1, 6.2, 8.7, 8.8, 9.1, 10.2, 10.3, 10.7, 11.1, 16.1, 16.2, 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
HR6: Prevention/ mitigation progress assessment	<p>“Tracking the effectiveness of its actions is necessary for an organization to learn if its policies and processes are being implemented optimally. It is also necessary for knowing if it has responded effectively to its impacts and to drive continuous improvement.” Source: GRI Disclosure 3-3-e</p> <p>When tracking the progress of actions taken by businesses to mitigate human rights impacts within their own operations and across their business relationships, companies often put in place key performance indicators that focus on easier-to-gather data such as:</p> <ul style="list-style-type: none"> ■ inputs (e.g., the allocation of resources and finances); ■ programmatic activities (e.g., the number of human rights trainings held and assessments and audits conducted); or ■ basic outputs (e.g., audit non-conformances). <p>In addition to these indicators, businesses should focus on tracking how the actions they take to address specific adverse human 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 to 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 a company that have not been officially connected to, or validated by, external initiatives.</p> <p>Organizations may select “Other” in order to customize this response and will be prompted to provide additional information.</p>	<p>GRI Disclosure 3-3-e (2021)</p>	<p>Principle 1 Principle 2</p>	<p>1.1, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.5, 2.a., 2.c., 4.1, 4.4, 4.5, 4.7, 5.1, 5.2, 5.4, 5.6, 6.1, 6.2, 8.7, 8.8, 9.1, 10.2, 10.3, 10.7, 11.1, 16.1, 16.2, 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
HR7: 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 adverse impacts have occurred that the business enterprise has not caused or contributed to, but which are directly linked to its operations, products or services by a business relationship, the responsibility to respect human rights does not require that the enterprise itself provide for remediation, though it may take a role in doing so. Some situations, in particular where crimes are alleged, typically will require cooperation with judicial mechanisms.”</p> <p>“It is worth emphasizing that the responsibility to respect human rights is distinct from issues of legal liability, which are largely governed by national law. Even if not legally obligated to do so, companies are still expected under the UNGPs to provide for or cooperate in remediation as part of their responsibility to respect human rights.”</p> <p>“The aim of remedies is to counteract or make good any human rights harms that have occurred. The goal should be to restore affected individuals and communities to the situation they would have been in had the harm not occurred – or as close to that as possible.”</p> <p>“Remedies can take many forms, such as restitution, compensation, rehabilitation, satisfaction, non-repetition.” Source: UN Guiding Principles on Business and Human Rights</p> <p>GRI defines ‘impact’ as 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>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 a company is advising clients in remediating their own adverse impacts.</p> <p>A company may select “Choose to not disclose,” for example, if there are legal sensitivities around disclosing on a particular topic. If a company chooses not to disclose, it will be prompted to provide additional information. If no adverse impacts have been caused (and, therefore, no remedy needs to be provided), a company may select “No adverse impact identified/caused.” If no adverse impacts have been caused but the company has a procedure in place and would like to include that detail, the company 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>GRI Disclosure 3-3-d-ii (2021)</p>	<p>Principle 1 Principle 2</p>	<p>1.1, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.5, 2.a., 2.c., 4.1, 4.4, 4.5, 4.7, 5.1, 5.2, 5.4, 5.6, 6.1, 6.2, 8.7, 8.8, 9.1, 10.2, 10.3, 10.7, 11.1, 16.1, 16.2, 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
HR8: Practical actions	This open section is for companies to provide further context and/or relevant information not covered in previous answers, including additional relevant activities implemented, human rights-related goals set, and/or any challenges faced addressing human rights topics.	GRI Disclosures 3-3-c and 3-3-d (2021)	Principle 1 Principle 2	1.1, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.5, 2.a., 2.c., 4.1, 4.4, 4.5, 4.7, 5.1, 5.2, 5.4, 5.6, 6.1, 6.2, 8.7, 8.8, 9.1, 10.2, 10.3, 10.7, 11.1, 16.1, 16.2, 16.3

Additional Resources on Human Rights

Topic	Resource Title
Human rights (general)	UN Global Compact, OHCHR, Shift. "E-Learning Course on Business and Human Rights: How Companies Can Operationalize the UN Guiding Principles." (2021)
	UN Global Compact, OHCHR: Human Rights Translated 2.0
	Human Rights: The Foundation of Sustainable Business
	The SME Compass
	OECD, Due Diligence Guidance for Responsible Business
	CSR Risk Check
	OHCHR: The Corporate Responsibility To Respect Human Rights
	UN Global Compact, OHCHR: The Guide on How to Develop a Human Rights Policy
	UN Global Compact, German Helpdesk on Business and Human Rights, Verisk Maplecroft: Business and Human Rights Navigator
	OHCHR: Standards of Conduct for Business: Tackling LGBTI discrimination in the private sector
	UN Global Compact, OHCHR, PGLE, BSR: The UN LGBTIQ+ Standards Gap Analysis Tool
	OHCHR: THE CORPORATE RESPONSIBILITY TO RESPECT HUMAN RIGHTS: An Interpretive Guide
OECD: OECD Guidelines for Multinational Enterprises on Responsible Business Conduct	

<p>Access to water and sanitation</p>	<p>Resolution adopted by the Human Rights Council on 6 October 2020: The human rights to safe drinking water and sanitation</p> <p>Goal 6: Ensure access to water and sanitation for all</p> <p>Pacific Institute, Shift, UN Global Compact. Guidance for Companies on Respecting the Human Rights to Water and Sanitation: Bringing a Human Rights Lens to Corporate Water Stewardship. (2015)</p>
<p>Digital security/privacy</p>	<p>Shift. "Red Flag 16. Using data such that privacy and other rights are undermined." (2021)</p> <p>OHCHR and privacy in the digital age</p> <p>OECD: Digital security and privacy</p>
<p>Rights of indigenous peoples</p>	<p>The Business Reference Guide to the UN Declaration on the Rights of Indigenous Peoples</p> <p>United Nations, State of the World's Indigenous Peoples</p> <p>IWGIA and ILO, The Impact of COVID-19 on Indigenous Communities: Insights from the Indigenous Navigator</p> <p>IFC, Stakeholder Engagement: A Good Practice Handbook for Companies Doing Business in Emerging Markets</p> <p>IFC, Investing in People: Sustaining Communities through Improved Business Practice</p> <p>DIHR, Respecting the Rights of Indigenous Peoples: A Due Diligence Checklist for Companies</p> <p>IWGIA, Interpreting the UN Guiding Principles for Indigenous Peoples</p> <p>UNDP, Standard 6: Indigenous Peoples</p> <p>ILO, Excerpts from Reports and Comments of the ILO Supervisory Bodies: Applying the Indigenous and Tribal Peoples Convention, 1989 (No. 169)</p> <p>United Nations Declaration on the Rights of Indigenous Peoples</p> <p>UN Global Compact. Indigenous Peoples' Rights and the Role of Free, Prior and Informed Consent (2014)</p>
<p>Rights of refugees and migrants</p>	<p>ILO – The Migrant Pay Gap: Understanding Wage Differences between Migrants and Nationals</p> <p>Interfaith Centre on Corporate Responsibility (ICCR) – Best Practice Guidance on Ethical Recruitment of Migrant Workers</p> <p>Verité – Fair Hiring Toolkit</p> <p>Fair Labour Association – Triple Discrimination: Woman, Pregnant and Migrant, Preventing Pregnancy Discrimination among Temporary Migrant Workers, Lessons for Malaysia, Taiwan and Thailand</p> <p>BSR – Migrant Worker Management Toolkit: A Global Framework</p> <p>ILO – For Women, by Women: Guidance and Activities for Building Women Migrant Workers' Network</p> <p>OHCHR - Principles and guidelines on the human rights protection of migrants in vulnerable situations</p>

Section 3 of the Questionnaire: Labour

Companies need to respect, uphold, and promote adherence to fundamental and universally accepted labour rights across their own operations and value chains. The four labour Principles of the UN Global Compact are derived from the 1998 ILO Declaration on Fundamental Principles and Rights at Work:

- 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.

Respect for workers' rights and compliance with labour standards are the foundation of decent work. Decent work is defined by ILO as "productive work for women and men in conditions of freedom, equity, security and human dignity." Companies are under increasing pressure to conduct due diligence on human rights topics in their own operations and with business partners in their supply chains. Labour rights have become a critical component and crucial pillar of any due diligence process.

First and foremost, enterprises contribute to sustainable development and the achievement of SDG targets by respecting workers' rights and contributing to decent work priorities through their day-to-day operations and investments. Advancing decent work and raising the living standards of all workers will require all companies to adopt sustainable, responsible and inclusive workplace practices, and for companies with supply chains to use their leverage to contribute to the realization of decent work.

The structure of the Labour section parallels the Human Rights section; it includes questions about the policies and processes established to mitigate negative impacts and the steps taken to advance human rights at an organizational and societal level. This section also asks outcome-based questions about topics such as gender diversity, equal pay, and worker health and safety.

Please note, while most of this section is centered around the four Labour Principles, if "Working conditions (wage, working hours)" is selected by the company in HR1 as a material human rights topic, it will also be addressed in this section.

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
L1: 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 labour rights across its activities and business relationships. (...) The commitment may take the form of a single, stand-alone public policy regarding respect for labour rights, or be included in a broader document, such as a code of ethics or business principles. (...) The objective of a policy commitment is to explain how the reporting company understands its responsibility to respect labour 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: UNGP Reporting Framework</p> <p>The organization should report “No, and we have no plans to develop a policy” if the topic is material to the company but a policy has not yet been created. Companies should select “No, but we plan to within the next two years” if a topic has been noted as a problem area important to preferentially address in the near future. The disclosure does not require the organization to develop or implement a policy.</p> <p>A collective labour agreement can constitute a policy commitment if it covers all relevant rules regarding working conditions. Companies may use the space provided for additional information to note overlaps such as these if they feel so inclined. If a company selects “Yes, included within a broader policy or as a standalone policy,” the organization will be asked to include the year that the policy was last reviewed and be prompted to answer L1.1 to provide further details about the policy. If the company has a policy commitment, a link or other supporting documentation should be included and, if not, additional information should be provided.</p> <p>An organization can also select the option “Not applicable” if the topic is not material to the business. If “Not applicable” is selected, the company will be asked to provide further information.</p>	<p>GRI Disclosure 3-3-c (2021) for topics GRI 407 (2016), GRI 409 (2016), GRI 408 (2016), GRI 406 (2016), GRI 403 (2018)</p>	<p>Principle 3 Principle 4 Principle 5 Principle 6</p>	
L1.1: Policy detail	<p>“As the basis for embedding their responsibility to respect labour rights, business enterprises should express their commitment to meet this responsibility through a statement of policy that:</p> <p>(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 labour rights expectations of 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: UN Guiding Principles on Business and Human Rights</p> <p>This question aims to present further detail on the nature of the organization’s labour rights policies in a structured and transparent manner.</p>	<p>ILO C155 - Occupational Safety and Health Convention 1981 (No. 155); GRI Disclosures 2-23-c, 2-23-d, 2-23-e (2021)</p>	<p>Principle 3 Principle 4 Principle 5 Principle 6</p>	

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
L1.2: Freedom of association and collective bargaining	<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. 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.</p> <p>Trade union representatives should be provided with the necessary information, including such information that allows them to obtain a true and fair view of the performance of the enterprise. To ensure negotiations are meaningful, they should be conducted with representatives of the enterprise who have the authority to take decisions on the matters under negotiation.</p> <p>'Bona fide', or bargaining in "good faith," means that parties are free to engage in bargaining and there should be no interference from the authorities in their decisions to do so. The principle of good faith implies that the parties make every effort to reach an agreement, conduct genuine and constructive negotiations, avoid unjustified delays in negotiations, respect agreements concluded and applied in good faith, and give sufficient time to discuss and settle collective disputes. In the case of multinational enterprises, such companies 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: ILO Recommendation No. 130</p>	<p>GRI Disclosure 2-30 (2021)</p>	<p>Principle 3 Principle 4 Principle 6</p>	

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
L2: Stakeholder engagement	<p>Stakeholder engagement enhances outcomes by incorporating a broader set of perspectives on an issue and is a key part of due diligence and risk assessment processes. Source: Adapted from UN Guiding Principles on Business and Human Rights</p> <p>Organizations should strive to understand the specific impacts on specific people, given a specific context of operations. Typically, this includes assessing the labour rights context prior to a proposed business activity, where possible; identifying who may be affected; cataloguing 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. 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). Please see the “Affected stakeholders” definition in the glossary or page 59 of the UNGP reporting framework related to the concept of affected stakeholders and legitimate representatives for further clarification.</p> <p>An organization 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. Companies can also select “Other” and will be prompted to provide further information.</p>	<p>GRI Disclosures 3-1-b and 3-3-f (2021) for topics GRI 407 (2016), GRI 409 (2016), GRI 408 (2016), GRI 406 (2016), GRI 403 (2018)</p>	<p>Principle 3 Principle 4 Principle 5 Principle 6</p>	

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
L3: Prevention/mitigation	<p>Once a company has established a policy and conducted appropriate risk and impact assessments, it should “take the necessary steps to cease or prevent the impact... If the business enterprise has leverage to prevent or mitigate the adverse impact, it should exercise it. And if it lacks leverage there may be ways for the enterprise to increase it. Leverage may be increased by, for example, offering capacity-building or other incentives to the related entity, or collaborating with other actors.” Source: Adapted from UN Guiding Principles on Business and Human Rights</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 company’s mission or policies, enhancing training on appropriate practices or procedures, or developing reporting mechanisms to improve transparency along the value chain.</p> <p>“Conducted an audit process” could 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>“Collective action with peers or other stakeholders to address the issue” might include collaboration on industry-wide initiatives to work on products and services to help mitigate the risks and impacts to labour rights.</p> <p>“Collaborated with governmental or regulatory bodies” might include direct policy influences such as: providing testimony, endorsements, or participating in committees, public-private partnerships, and/or national or international forums on trade, technologies, etc.</p> <p>In this question, the organization can select curated responses to reflect existing capacity building and action plans. Organizations 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) for topics GRI 407 (2016), GRI 409 (2016), GRI 408 (2016), GRI 406 (2016), GRI 403 (2018)</p>	<p>Principle 3 Principle 4 Principle 5 Principle 6</p>	

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
L4: Training	<p>“This disclosure gives insight into how the organization embeds its policy commitments for responsible business conduct, including the commitment to respect human rights [and labour rights], throughout its activities and business relationships. This ensures that people at all levels act responsibly and with awareness of and respect for human rights [and labour rights].” Source: GRI Disclosure 2-24</p> <p>Here, “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>Training should be the systematic and verifiable transfer of knowledge. Courses are normally rolled out periodically, have different levels, and “certificates of attendance” are often issued. Sometimes, taking those courses is necessary to access higher positions. The dispersal of information and other communications are also valid forms of training, as long they are not occasional and their impact can be somehow measured.</p> <p>The glossary, in accordance with GRI, refers to ‘indirect suppliers’ as all non-Tier I (direct) suppliers; business relationships that are unrelated to a company’s finished product. For a professional services firm, indirect suppliers might include external marketing or HR services, office supply vendors, or tool subscriptions (e.g., Slack).</p> <p>Organizations 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) for topics GRI 407 (2016), GRI 409 (2016), GRI 408 (2016), GRI 406 (2016), GRI 403 (2018)</p>	<p>Principle 3 Principle 4 Principle 5 Principle 6</p>	

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
L5: Prevention/mitigation progress assessment	<p>“Tracking the effectiveness of its actions is necessary for an organization to learn if its policies and processes are being implemented optimally. It is also necessary for knowing if it has responded effectively to its impacts and to drive continuous improvement.” Source: GRI Disclosure 3-3-e</p> <p>When tracking the progress of actions taken by businesses to mitigate labour rights impacts within their own operations and across their business relationships, companies often put in place key performance indicators that focus on easier-to-gather data such as:</p> <ul style="list-style-type: none"> ■ inputs (e.g., the allocation of resources and finances); ■ programmatic activities (e.g., the number of labour rights trainings held, and assessments and audits conducted); or ■ basic outputs (e.g., audit non-conformances). <p>In addition to these indicators, businesses should focus on tracking how the actions they take to address specific adverse 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 to 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 a company that have not been officially connected to, or validated by, external initiatives.</p> <p>Organizations 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 407 (2016), GRI 409 (2016), GRI 408 (2016), GRI 406 (2016), GRI 403 (2018)</p>	<p>Principle 3 Principle 4 Principle 5 Principle 6</p>	
L6: Collective bargaining agreements	<p>Collective bargaining can take place at the enterprise level, at the sectoral or industry level, and at the national or central level.</p> <p>Subjects for collective bargaining include working conditions, e.g., wages, allowances, benefits, working time, overtime, rest periods, annual leave, maternity leave, paternity leave, family responsibility leave, sick leave, occupational safety and health, and health coverage.</p> <p>Conditions related to working hours include working time, overtime, and rest periods. Source: International Labour Organization (ILO)</p>		<p>Principle 3 Principle 4 Principle 6</p>	<p>8.5</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
L7: Women in managerial positions	<p>"This indicator is expressed as the number of women in managerial positions, divided by the total number of managerial positions in a given reporting period."</p> <p>Tasks performed by managers usually include: formulating and advising on the policy, budgets, laws and regulations of enterprises, governments and other organizational units; establishing objectives and standards and formulating and evaluating programmes and policies and procedures for their implementation; ensuring appropriate systems and procedures are developed and implemented to provide budgetary control; authorising material, human and financial resources to implement policies and programmes; monitoring and evaluating performance of the organization or enterprise and of its staff; selecting or approving the selection of staff; ensuring compliance with health and safety requirements; planning and directing daily operations; representing and negotiating on behalf of the government, enterprise or organizational unit managed in meetings and other forums. Please refer to the glossary for additional clarification on the definition of 'manager'. Source: ILO, ISCO-08</p> <p>"Information to calculate this indicator is typically found in human resources information systems (employee records and payroll information available at the national or site level). Many entities use specialized software (human resource software) for collecting and elaborating information regarding employees, including the other data that are necessary to calculate this indicator. The software and the related information flows are normally managed by the human resources function. If an equal opportunity committee exists, important information could also be found in the minutes of the committee's meetings."</p> <p>Organizations can use either employees or full-time equivalents (FTEs), and should report this metric for the end of the reporting period. Identification of managerial roles should align with internal job classifications and checklists, and occupational classification systems endorsed by the Meeting of Experts in Labour Statistics (International Standard Classification of Occupations, 2008 (ISCO)). One person should count for one managerial position, even if they may hold multiple managerial roles. Source: UNCTAD, ISAR C1.1</p> <p>Please see the UNCTAD/ISAR guidance on page 87 for more information about managerial positions and provide additional information regarding which job categories or classification system you considered when answering this question, if so desired. A company can choose to select "Unknown" if it does not track women in managerial positions.</p>	<p>UNCTAD, ISAR C1.1 (2022)</p>	<p>Principle 6</p>	<p>8.5</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
L8: Pay equity	<p>“Promoting equal pay for work of equal value, or pay equity, is a fundamental right at work, that is enshrined in the Equal Remuneration Convention (1951 (No. 100)), among the widest ratified of ILO Conventions.” Source: ILO- C100- Equal Remuneration Convention 1951 (No.100)</p> <p>Aligned with ILO Convention No.100, the term basic salary includes the ordinary, basic or minimum wage or salary and any additional emoluments whatsoever payable directly or indirectly, whether in cash or in kind, by the employer to the worker and arising out of the worker’s employment. Source: GRI Disclosure 405-2</p> <p>This question intends to identify the potential wage gap between male and female employees of the same job level and requires companies to identify the potential difference in wages between men and women at each, self-identified job level in order to take the average of the differences across every job level and estimate the difference in wages between genders across the whole company. Companies are recommended to follow the GRI-405-2 standard or the Women’s Empowerment Principles (WEPs) methodology.</p> <p>For jobs of equal value, companies are to calculate the ratio of gross hourly earnings paid to female and male employees, and report the average ratio of earnings across job categories as a percent. For example, if, on average, women earn 1% less across job categories than men, the answer would be 99%. If women are paid equal earnings for equal work across all job categories, the answer should be 100%. Companies may use the space provided for additional information to clarify if they so wish.</p> <p>This metric should be calculated using the methodology from the Forward Faster Target: Gender Equal Pay:</p> $\frac{\text{Average gross hourly earnings of male employees} - \text{average gross hourly earnings of female employees}}{\text{Average gross hourly earnings of male employees}} = 100\%$ <p>Companies can choose to select “Unknown” if this metric is not measured. Furthermore, companies can select “Choose to not disclose.” If a company chooses not to disclose, it will be prompted to provide additional information.</p>	<p>GRI Disclosure 405-2 (2016)</p>	<p>Principle 6</p>	<p>1.2, 1.4, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 4.3, 5.1, 5.4, 5.5, 8.5</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
L9: Injury frequency	<p>In alignment with GRI 403-9, "Types of work-related injury can include death, amputation of a limb, laceration, fracture, hernia, burns, loss of consciousness, and paralysis, among others. Injuries involving members of the public as a result of a work-related incident are not included in this disclosure."</p> <p>Rate of recordable work-related injuries = [Number of recordable work-related injuries divided by Number of hours worked] multiplied by either 200,000 or 1,000,000.</p> <p>The final step requires the organization to calculate the rates based on either 200,000 or 1,000,000 hours worked, in order to produce standardized rates, which allow for meaningful comparisons of statistics. It is recommended that companies provide the numbers that they used to perform this calculation in the space provided for additional information so that it may be more useful for future data users.</p> <p>Source: Based on GRI 403-9</p> <p>This indicator is related to the number of injuries during the reporting period, asking for injuries per total hours worked for all employees. Data on work-related injuries is a measure of the extent of harm suffered by workers; it is not a measure of safety. Where the core business regularly includes third-party workers (e.g. construction or IT), the company should have a coordinated approach to safety. As such, 'workers', here, includes employees as well as third-party workers that support core business activities. A company should use the space provided for additional information to detail who is included in this calculation if they wish to clarify.</p> <p>Companies can choose to select "Unknown" if the incident rate is not measured. Furthermore, companies can select "Choose to not disclose." If a company chooses not to disclose, it will be prompted to provide additional information.</p>	<p>ISAR C.4.2 GRI Disclosure 403-9 (2018)</p>	<p>Principle 3 Principle 4 Principle 5 Principle 6</p>	<p>1.4, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 4.3, 5.1, 5.4, 5.5, 8.5</p>
L10: Incident rate	<p>"This indicator is related to the number of occupational accidents, injuries, and diseases during the reporting period. It suggests the effectiveness of an entity's employee health and safety policy and its ability to build a healthy, safe and productive work environment."</p> <p>"The incident rate is calculated in the following way: Total number of injuries / total number of workers in the reporting period." Where possible, this calculation should include all workers, including third-party workers who are supporting core business activities.</p> <p>"Given the increasing importance of the services sectors and its intrinsic characteristics, this indicator should also reflect reporting on mental health and stress." Source: UNCTAD, ISAR C.3.2</p> <p>Companies can choose to select "Unknown" if the incident rate is not measured. Furthermore, companies can select "Choose to not disclose." If a company chooses not to disclose, it will be prompted to provide additional information. Companies should use the space provided for additional information to include any important details about their incident rate (e.g., COVID outbreak).</p>	<p>ISAR C.4.2 GRI Disclosure 403-9 (2018)</p>	<p>Principle 3 Principle 4 Principle 5 Principle 6</p>	<p>1.2, 1.4, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8</p>

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
L11: 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 adverse impacts have occurred that the business enterprise has not caused or contributed to, but which are directly linked to its operations, products or services by a business relationship, the responsibility to respect [labour] rights does not require that the enterprise itself provide for remediation, though it may take a role in doing so. Some situations, in particular where crimes are alleged, typically will require cooperation with judicial mechanisms.”</p> <p>“It is worth emphasizing that the responsibility to respect labour rights is distinct from issues of legal liability, which are largely governed by national law. Even if not legally obligated to do so, companies are still expected under the UNGPs to provide for or cooperate in remediation as part of their responsibility to respect [labour] rights.”</p> <p>“The aim of remedies is to counteract or make good any labour rights harms that have occurred. The goal should be to restore affected individuals and communities to the situation they would have been in had the harm not occurred – or as close to that as possible.”</p> <p>“Remedies can take many forms, such as: restitution, compensation, rehabilitation, satisfaction, non-repetition.” Source: Adapted from UN Guiding Principles on Business and Human Rights</p> <p>GRI defines ‘impact’ as 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>For consultancies, providing remedy would only apply if an organization itself has caused or contributed to the adverse impact associated with the labour rights topics, not if a company is advising clients in remediating their own adverse impacts.</p> <p>A company may select “Choose to not disclose,” for example, if there are legal sensitivities around disclosing on a particular topic. If a company chooses not to disclose, it will be prompted to provide additional information. If no adverse impacts have been caused (and, therefore, no remedy needs to be provided), a company may select “No adverse impact identified/caused.” If no adverse impacts have been caused but the company has a procedure in place and would like to include that detail, the company 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>GRI Disclosure 3-3-d-ii (2021) for topics GRI 407 (2016), GRI 409 (2016), GRI 408 (2016), GRI 406 (2016), GRI 403 (2018)</p>	<p>Principle 3 Principle 4 Principle 5 Principle 6</p>	<p>1.2, 1.4, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8</p>
L12: Practical actions	<p>This open section is for companies to provide further context and/or relevant information not covered in previous answers, including additional relevant activities implemented, labour rights-related goals set, and/or any challenges faced addressing labour topics.</p>	<p>GRI Disclosures 3-3-c and 3-3-d (2021) for topics GRI 407 (2016), GRI 409 (2016), GRI 408 (2016), GRI 406 (2016), GRI 403 (2018)</p>	<p>Principle 3 Principle 4 Principle 5 Principle 6</p>	<p>1.2, 1.4, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 4.3, 5.1, 5.4, 5.5, 8.5</p>

Additional Resources on Labour

Topic	Resource Title
Labour (general)	Labour UN Global Compact UN Global Compact: Advancing decent work in business through the UN Global Compact Labour Principles Decent Work in Global Supply Chains — A Baseline Report Business and Human Rights Navigator
Freedom of association and the effective recognition of the right to collective bargaining	Principle Three: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining Freedom of Association and Development ILO Convention No.98 Right to Organize and Collective Bargaining Convention C087 - Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87)
Forced labour	Principle Four: The elimination of all forms of forced and compulsory labour Combating forced labour: A handbook for employers and business ILO Convention No. 29 Forced Labour Convention
Child labour	Principle Five: Businesses should uphold the effective abolition of child labour Ending child labour, forced labour and human trafficking in global supply chains ILO-IOE Child Labour Guidance Tool for Business ILO Convention No. 138 Minimum Age Convention ILO Convention No. 182 Worst Forms of Child Labour Convention
Non-discrimination in respect of employment and occupation	UN LGBTIQ+ Standards Gap Analysis Tool Promoting Equity: gender-neutral job evaluation for equal pay. A step-by-step guide Gender Equality in Codes of Conduct Guidance ILO Convention No. 100 Equal Remuneration Convention ILO Convention No. 111 Discrimination (Employment and Occupation) Convention ILO Convention No. 190 Violence and Harassment Convention Women's Empowerment Principles Gender Gap Analysis Tool Diversity, Equity and Inclusion (DEI) UN Global Compact Equal pay for work of equal value SDG Ambition Benchmark

Additional Resources on Labour

Topic	Resource Title
Safe and healthy working environment	Nine Business Practices for Improving Safety and Health Through Supply Chains and Building a Culture of Prevention and Protection ILO Convention No. 155 Occupational Safety and Health Convention
Working conditions (wages, working hours)	Working Conditions Laws Database Rules of the Game: An introduction to the standards-related work of the International Labour Organization Business and Human Rights Navigator: Working Time

Section 4 of the Questionnaire: Environment

Principles seven through nine of the UN Global Compact provide a framework for companies to enact 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 impact, and create broader benefits to society through active participation in environmental stewardship as well as through product design, development, and dissemination. These activities can reduce a company's financial, operational, and reputational risks; lower costs through increased efficiency; create new business opportunities; attract investment; and ultimately drive bottom-line growth. Moreover, regulators in many regions are applying stronger scrutiny to environmental performance and environmental reporting is likely to become mandatory for many companies around the globe.

The environmental questions are divided into two sections: (1) core questions that are asked of all companies, and (2) additional topic-specific questions, required only for companies that consider select topics to be material.

All companies will answer core environmental questions related to commitment, prevention, performance, response and reporting. For performance metrics, the questions asked to all companies consider climate action, energy and resource use, and technology. These questions are cross-cutting in nature and are broadly applicable to all businesses. The additional topic-specific questions target company performance on environmental topics that are material for a subset of companies. These questions address water; forests, biodiversity, and land use; air pollution; and waste.

Question	Rationale and Calculation Guidance	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
E1: Policy commitment	<p>“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 the environment across its activities and business relationships. (...) The commitment may take the form of a single, stand-alone public policy regarding respect for the environment, or be included in a broader document, such as a code of ethics or business principles. (...) The objective of a policy commitment is to explain how the reporting company understands its responsibility to respect the environment, and how it articulates the resulting expectations of its workforce, business partners, and businesses or other entities directly linked to its operations, products, or services.” Source: UNGP Reporting Framework</p> <p>The organization should report “No, and we have no plans to develop a policy” if the topic is material to the company but a policy has not yet been created. Companies should select “No, but we plan to within the next two years” if a topic has been noted as a problem area important to preferentially address in the near future. The disclosure does not require the organization to develop or implement a policy.</p> <p>If a company selects “Yes, included within a broader policy or as a stand-alone policy,” the organization will be prompted to answer question E1.1 to provide further detail about the policy and the date the policy was last updated. If the company has a policy commitment, a link or supporting document should be included and, if not, additional information should be provided.</p> <p>An organization can also select the option “Not applicable” if the topic is not material to the business. For example, “Water” may not be a material issue within the banking sector. If “Not applicable” is selected, the company will be asked to provide further information.</p>	<p>GRI Disclosure 3-3-c (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 3.2, 3.4, 3.8, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 9.5, 11.3, 11.5, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.1, 13.2, 13.3, 13.a, 13.b, 14.1, 14.2, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>

<p>E1.1: Policy detail</p>	<p>"As the basis for embedding their responsibility to respect the environment, business enterprises should express their commitment to meet this responsibility through a statement of policy that:</p> <p>(a) Is approved at the most senior level of the business enterprise, ie. Chief Sustainability Officer or another member of senior leadership;</p> <p>(b) Is informed by relevant internal and/or external expertise;</p> <p>(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;</p> <p>(d) Is publicly available and communicated internally and externally to all personnel, business partners, and other relevant parties;</p> <p>(e) Is reflected in operational policies and procedures necessary to embed it throughout the business enterprise." Source: UN Guiding Principles on Business and Human Rights</p> <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>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 Disclosures 2-23-c, 2-23-d, 2-23-e (2021)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 3.2, 3.4, 3.8, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.3, 11.5, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.1, 13.2, 13.3, 13.a, 13.b, 14.1, 14.2, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>
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<p>E2: Stakeholder engagement</p>	<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: UN Guiding Principles on Business and Human Rights</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 prior to a proposed business activity, where possible; identifying who may be affected; cataloguing the relevant standards and issues; and projecting how the proposed activity and associated business relationships could have adverse impacts on the environment of 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. 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). Please see the “Affected stakeholders” definition in the glossary or page 59 of the UNGP reporting framework related to the concept of affected stakeholders and legitimate representatives for further clarification.</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"> ■ Working with frontline communities to prioritize adaptation actions and projects ■ Working with communities across the company’s value chain to help build resilience ■ Working with local governments and other stakeholders to engage in processes such as marine spatial planning <p>Here, contractual mandates do not constitute stakeholder engagement. For instance, if a company demands all suppliers to provide wood that is FSC/PEFC certified, while positive, is not considered stakeholder engagement, although 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. Companies can also select “Other” and will be prompted to provide further information.</p>	<p>GRI Disclosures 3-1-b and 3-3-f (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016), and GRI Disclosure 201-2-a-iv (2016)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 3.2, 3.4, 3.8, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.3, 11.5, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.1, 13.2, 13.3, 13.a, 13.b, 14.1, 14.2, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>
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<p>E3: Prevention/mitigation</p>	<p>Once a company has established a policy and conducted appropriate risk and impact assessments, it should “take the necessary steps to cease or prevent the impact... If the business enterprise has leverage to prevent or mitigate the adverse impact, it should exercise it. And if it lacks leverage there may be ways for the enterprise to increase it. Leverage may be increased by, for example, offering capacity-building or other incentives to the related entity, or collaborating with other actors.” Source: Adapted from UN Guiding Principles on Business and Human Rights</p> <p>Here, “Built capacity among relevant relationships” refers to working with stakeholders 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.</p> <p>“Conducted an audit process” could be defined as an on-site verification activity, such as an inspection or examination, of a process or quality system, to ensure compliance to requirements, typically done by an independent party.</p> <p>“Collective action with peers or other stakeholders to address the issue” might include collaboration on industry-wide initiatives/projects to work on products/services to help mitigate the risks/impacts of climate change, e.g., joining the UN Global Compact Ocean Stewardship Coalition.</p> <p>“Collaborated with governmental or regulatory bodies” might include direct policy influences such as: providing testimony, endorsements, or participating in committees; participating in public-private partnerships; participating in national or international forums on trade, technologies, etc.</p> <p>In this question, the organization can select curated responses around existing capacity building and action plans, or select “Other” to provide a custom response. If the organization selects “Other,” it will be prompted to provide additional information.</p>	<p>GRI Disclosure 3-3-d (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016), and GRI Disclosure 201-2-iv (2016)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 3.2, 3.4, 3.8, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.3, 11.5, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.1, 13.2, 13.3, 13.a, 13.b, 14.1, 14.2, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>
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<p>E4: 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: GRI Disclosure 3-3-e</p> <p>When tracking the progress of actions taken by businesses to mitigate environmental impacts within their own operations, and across their business relationships, companies often put in place key performance indicators that focus on easier-to-gather data such as:</p> <ul style="list-style-type: none"> ■ inputs (e.g., the allocation of resources and finances); ■ programmatic activities (e.g., the number of environment trainings held, and assessments and audits conducted); or ■ basic outputs (e.g., audit non-conformances). <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 a company that have not been officially connected to, or validated by, external initiatives.</p> <p>If a company responds that it set annual timebound targets, it will be asked two additional questions: one to provide further details about the nature of the target (E4.1), and another to better understand how progress is tracked (E4.2).</p> <p>Organizations may respond with "Other" in order to customize this response and will be prompted to provide further information.</p>	<p>GRI Disclosure 3-3-e (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016), and GRI Disclosure 201-2-a-iv (2016)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 3.2, 3.4, 3.8, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.3, 11.5, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.1, 13.2, 13.3, 13.a, 13.b, 14.1, 14.2, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>
<p>E4.1: Goals and targets</p>	<p>Setting goals and targets on environmental topics can help a company 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 participating companies 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>CDP F6.1 2021; GRI Disclosure 3-3-e (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016), and GRI Disclosure 201-2-a-iv (2016)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 3.2, 3.4, 3.8, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.3, 11.5, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.1, 13.2, 13.3, 13.a, 13.b, 14.1, 14.2, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>

<p>E4.2: Measuring progress against 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.</p> <p>For this question, the organization can select curated responses or select “Other” to provide a custom response. If the organization selects “Other,” it will be prompted to provide additional information.</p>	<p>GRI Disclosure 3-3-e (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016), and GRI Disclosure 201-2-a-iv (2016)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 3.2, 3.4, 3.8, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.3, 11.5, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.1, 13.2, 13.3, 13.a, 13.b, 14.1, 14.2, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>
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<p>E5: Remedy</p>	<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 adverse impacts have occurred that the business enterprise has not caused or contributed to, but which are directly linked to its operations, products or services by a business relationship, the responsibility to respect [the environment] does not require that the enterprise itself provide for remediation, though it may take a role in doing so. Some situations, in particular where crimes are alleged, typically will require cooperation with judicial mechanisms.”</p> <p>“It is worth emphasizing that the responsibility to respect the environment is distinct from issues of legal liability, which are largely governed by national law. Even if not legally obligated to do so, companies are still expected under the UNGPs to provide for or cooperate in remediation as part of their responsibility to respect the environment.”</p> <p>“The aim of remedies is to counteract or make good any environmental harms that have occurred. The goal should be to restore affected individuals and communities to the situation they would have been in had the harm not occurred – or as close to that as possible.”</p> <p>“Remedies can take many forms, such as: restitution, compensation, rehabilitation, satisfaction, non-repetition.” Source: Adapted from UN Guiding Principles on Business and Human Rights</p> <p>GRI defines ‘impact’ as 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>Here, carbon offsets are considered ‘providing remedy’. As offsets often occur far from where the carbon emissions are occurring and do not mitigate other pollutants, this is considered a remedy for climate change rather than air pollution.</p> <p>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>A company may select “Choose to not disclose,” for example, if there are legal sensitivities around disclosing on a particular topic. If a company chooses not to disclose, it will be prompted to provide additional information. If no adverse impacts have been caused (and, therefore, no remedy needs to be provided), a company may select “No adverse impact identified/caused.” If no adverse impacts have been caused but the company has a procedure in place and would like to include that detail, the company 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>GRI Disclosure 3-3-d-ii (2021) for topics GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016), and GRI Disclosure 201-2-a-iv (2016)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 3.2, 3.4, 3.8, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.3, 11.5, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.1, 13.2, 13.3, 13.a, 13.b, 14.1, 14.2, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>
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<p>E6: 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." Tracking and reporting emissions help to expedite emission reduction efforts in line with global targets, and can further help businesses manage risks and opportunities. Source: Paris Agreement (UNFCCC)</p> <p>Scope 2 emissions can be market-based or location-based and companies should note which method was used in the space provided for additional information. Ideally, this would be the method used for the company's science-based targets and/or to track progress.</p> <p>Companies 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 2023 to December 2023 to be used for 2024 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 your CoP covers, please use the space provided to additional information to indicate so.</p>	<p>CDP C6.1 (2022), CDP C6.3 (2022); GRI Disclosures 305-1, 305-2 (2016); UNCTAD, ISAR B.3.1, UNCTAD, ISAR B.3.2;</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.4, 11.3, 12.4, 13.1, 13.2, 13.3, 13.a, 13.b, 14.3</p>
<p>E7: Greenhouse gas emissions (Scope 3)</p>	<p>Due to the highly varied nature of Scope 3 emissions, it can be difficult for companies to comprehensively measure these emissions. However, it is important for companies to consider emissions across the entire value chain to accurately estimate impacts.</p> <p>This question asks participants to report their Scope 3 greenhouse gas (GHG) emissions in tons of CO2 equivalent (tCO2e). For measurement methodology, please refer to the GHG Protocol. If a company measures its Scope 3 emissions, measured emissions should be reported in tons of Co2 equivalent (tCO2e) in the space provided.</p> <p>If the measured GHG emissions cover a time period that is not fully aligned with the period that the rest of your CoP covers, please use the space provided to additional information to indicate so.</p>	<p>CDP C6.5 (2022); GRI Disclosure 305-3 (2016)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.4, 11.3, 12.4, 13.1, 13.2, 13.3, 13.a, 13.b, 14.3</p>

<p>E7.1: Scope 3 emissions detail</p>	<p>Scope 3 emissions can be difficult to accurately measure, and many companies 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>Options provided in this question were taken directly from the Climate Disclosure Project (CDP C6.5). If “Other (upstream)” or “Other (downstream)” are selected, the organization will be prompted to provide further explanation.</p>	<p>CDP C6.5 (2022)</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.4, 11.3, 12.4, 13.1, 13.2, 13.3, 13.a, 13.b, 14.3</p>
<p>E8: R&D investment in low-carbon products and services</p>	<p>According to Agenda 21 of the Rio Earth summit, “New and efficient technologies will be essential to increase the capabilities, in particular of developing countries, to achieve sustainable development, sustain the world's economy, protect the environment, and alleviate poverty and human suffering. Inherent in these activities is the need to address the improvement of technology currently used and its replacement, when appropriate, with more accessible and more environmentally sound technology.” Businesses play a key role in the development and dissemination of new technologies, and this metric aims to reflect research and development (R&D) surrounding low-carbon products and services.</p> <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: CDP - Guidance & Questionnaires</p> <p>To calculate this metric: divide the R&D budget allocated to low-carbon products/ services by total revenue for the reporting period and express it as a percentage.</p> <p>Low-carbon products and services can be classified according, but are not limited, to:</p> <ul style="list-style-type: none"> ■ Low-Carbon Investment (LCI) Registry Taxonomy ■ Climate Bonds Taxonomy ■ The EU Taxonomy for environmentally sustainable economic activities ■ Addressing the Avoided Emissions Challenge [Chemical Sector] ■ Evaluating the carbon-reducing impacts of ICT ■ Estimating and Reporting the Comparative Emissions Impacts of Products (WRI) ■ Green Bond Principles (ICMA) ■ ISO 14040/44 Standards [Financial services only] ■ IEA's Energy Technology Perspectives (ETP) Report and Clean Energy <p>Source: CDP C4.5a</p> <p>Organizations can choose to select “Unknown” if the R&D expenditure is not easily mapped to low-carbon products and services. Furthermore, companies can select “Not applicable.” If “Not applicable” is selected, companies will be asked to provide further explanation.</p>	<p>CDP C4.3c (2022), CDP C4.2b (2022); (partially linked to) UNCTAD, ISAR A.3.3</p>	<p>Principle 7 Principle 8 Principle 9</p>	

<p>E9: Climate adaptation</p>	<p>“Over the past two decades, climate risk warnings discussed in IPCC reports have continually risen due to increasingly stronger signals of reasons for concern. The most recent IPCC assessment report now concludes that some impacts of climate change are irreversible, even under highly ambitious mitigation regimes. Adaptation can significantly reduce loss and damage, particularly in the second half of the century, when climate impacts will accelerate.” Source: Adaptation Gap Report 2021 UNEP - UN Environment Programme</p> <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: UNFCCC</p> <p>“Corporate adaptation encompasses the set of actions companies can take on to determine their risk exposure, identify opportunities and build resilience to climate change” Source: UN Global Compact Caring for Climate</p> <p>It is important to note that there is no ‘one-size-fits-all’ solution to adaptation and companies may already be pursuing activities that involve adaptation (e.g., business continuity planning, water and energy efficiency efforts, building flood defences in communities, redesigning business operations, etc.). However, companies might be required to go beyond current actions and shift their strategies in order to address and mitigate climate risks in the communities in which they operate.</p> <p>Organizations should select all activities related to climate adaptation that apply. Organizations can also choose to select “Unknown” if it is unclear which actions, if any, have been taken to support climate adaptation.</p>	<p>GRI Disclosure 201-2-a-iv (2016)</p>	<p>Principle 7 Principle 8 Principle 9</p>	<p>1.5, 2.4, 11.3, 12.4, 13.1, 13.2, 13.3, 13.a, 13.b, 14.3</p>
<p>E10: Renewable energy</p>	<p>“Companies in the commercial and industrial sector account for around half of the world’s end-of-use of electricity.” Source: RE100</p> <p>As such, business entities can be a powerful constituency advocating for the adoption of renewable energy.</p> <p>This indicator, adapted from UNCTAD, ISAR B.5.1, is defined as “the ratio of an entity’s consumption of renewable energy to its total energy consumption during the reporting period. Types of renewable energy include, for example, solar energy, biomass, hydropower, geothermal energy and ocean energy.” This question refers to energy consumption and does not consider carbon offsetting using renewable energy. The company may use the space provided for additional information to note that their consumption is completely offset if applicable.</p> <p>Data for this metric can be found by collating bills from energy and fuel providers or from renewable energy certificates (RECs). Typically, this data is managed by an energy manager, facility manager/general services administrator, or accounting department.</p> <p>For further guidance on calculating this metric, please see UNCTAD, ISAR B.5.1.</p>	<p>UNCTAD, ISAR B.5.1; GRI Disclosure 302-1 (2016)</p>	<p>Principle 7 Principle 8 Principle 9</p>	<p>1.5, 2.4, 11.3, 12.4, 13.1, 13.2, 13.3, 13.a, 13.b, 14.3</p>

E11: Low-carbon products/services

“Environmentally sound technologies protect the environment, are less polluting, use all resources in a more sustainable manner, recycle more of their wastes and products, and handle residual wastes in a more acceptable manner than the technologies for which they were substitutes.”

Source: [United Nations Agenda 21](#)

Building on this notion, Principle 9 of the UN Global Compact asks companies to “encourage the development and diffusion of environmentally friendly technologies.” One way to do this is to redirect investment to support sustainable products and to further develop and deploy low-carbon products and services that accelerate advancement toward global climate and sustainability goals.

Source: [UN Global Compact, Principle 9](#)

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.

Source: [CDP - Guidance & Questionnaires](#)

Low-carbon products and services can be classified according, but are not limited, to:

- [Low-Carbon Investment \(LCI\) Registry Taxonomy](#)
- [Climate Bonds Taxonomy](#)
- [The EU Taxonomy for environmentally sustainable economic activities](#)
- [Addressing the Avoided Emissions Challenge](#) [Chemical Sector]
- [Evaluating the carbon-reducing impacts of ICT](#)
- [Estimating and Reporting the Comparative Emissions Impacts of Products \(WRI\)](#)
- [Green Bond Principles \(ICMA\)](#)
- [ISO 14040/44 Standards](#) [Financial services only]
- [IEA’s Energy Technology Perspectives \(ETP\) Report and Clean Energy Technology Guide](#)

Source: [CDP C4.5a](#)

To calculate this metric: Divide the amount of revenue derived from low-carbon products and services by the total revenue for the reporting period, and express it as a percentage. Organizations will also be prompted to provide a description of their relevant products and services.

[SASB CG-MR-410a.1a](#);

[WEF Common Metric](#)

Principle 7
Principle 8
Principle 9

<p>E12: Additional topic-specific questions</p>	<p>Additional topic-specific questions request more in-depth information about the topics of water; forests, biodiversity, and land use; air pollution; and waste, from business participants who consider such topics to be material. E12 asks companies to select the topic(s) identified as material to their business, which will prompt further questions (E13-E21) only for those topic(s) selected.</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.”</p> <p>Source: GRI 3: Material Topics. For guidance on how to determine material topics, please see GRI Disclosure 3-2.</p> <p>If a company does not consider any of the topic(s) to be material, ‘None of the topics have been identified as material by the company,’ should be selected. Certain topics will likely be more material for companies operating in certain sectors than others. For instance, a small consultancy firm may consider that it has no significance impact in relation to the topic of air pollution, while a company working in the chemicals sector will likely identify this topic as material.</p>	<p>GRI Disclosure 3-2 (2021)</p>		<p>2.1, 2.3, 6.1, 6.3, 6.4, 6.5, 6.6, 9.4, 11.3, 11.5, 12.1, 12.2, 12.4</p>
<p>E13: Water withdrawal and consumption</p>	<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.”</p> <p>Source: WEF Common Metric</p> <p>Water withdrawal is the sum of all water drawn from surface water, groundwater, seawater, produced water, or a third-party for any use over the course of the reporting period.</p> <p>Water consumption is the sum of all water that has been withdrawn and incorporated into products, used in the production of crops, generated as waste, has evaporated, transpired, 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, produced water, or a third-party over the course of the reporting period. This includes water that has been stored during the reporting period for use or discharge in a subsequent reporting period.</p> <p>Source: Adapted from GRI Disclosure 303</p> <p>This measure also asks organizations to report the percentage of water withdrawn and consumed in regions with water stress. In order to create more comparable data, the UN Global Compact recommends computing water stress using the WRI Water Risk Atlas Tool. To report this metric, companies should 1) identify total water withdrawn from areas of high or extremely high water stress and divide by the total water withdrawn from all sources; or 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. Both measures should be reported as a percentage.</p> <p>Organizations can also select “Unknown” for any metric that is not measured or “Not applicable” if a certain category of water is not material for them. Companies that select “Not applicable” will be prompted to provide additional information.</p>	<p>UNCTAD, ISAR B.1.3; CDP W1.2b (2022), CDP W1.2d (2022); SASB CG-HP-140a.1; GRI 303-1; GRI 303-2; GRI 303-3</p>	<p>Principle 7 Principle 8 Principle 9</p>	<p>2.1, 2.3, 6.1, 6.3, 6.4, 6.5, 6.6, 9.4, 11.3, 11.5, 12.1, 12.2, 12.4</p>

E14: Water intensity

Water intensity (the amount of water used per unit of production) provides a normalized measure of water use that can more accurately depict the efficacy of an organization's water efficiency and management programmes over time. Water intensity should be reported as a ratio of water use divided by the unit of production or divided by product revenue, depending on available information.

Per CDP guidelines, users can report the numerator as cubic metres (m3) of:

- Freshwater withdrawals
- Freshwater consumption
- Total water withdrawals
- Total water consumption
- Other (Users will be prompted to provide further details of the water metrics selected)

For the denominator, users should report revenue or relevant units of production, including:

- Dozens
- Kilograms
- Litres
- Tonnes
- Other

In industries where there are a lot of different products, water intensity for the top-five products [by revenue][by water intensity] should be reported. Recognizing the difficulty of measuring water intensity, we provide organizations the opportunity to align their reporting with CDP guidance within each of their sectors. As such, we expect organizations that report this metric to provide further details about their calculations. For further details on this metric, please refer to [CDP 1.3](#).

Organizations can select "Unknown" if water intensity is not measured or "Not applicable" if water is not used in regions with high or extremely high water stress. Companies that select "Not applicable" will be prompted to provide additional information.

[CDP W1.3 \(2022\), CDP W1.3a \(2022\)](#)

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2.1, 2.3, 6.6, 12.2, 12.4, 14.1, 14.2, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b

<p>E15: Sites in or adjacent to key biodiversity areas</p>	<p>“Key biological areas (KBAs) provide a science-based and internationally recognized means of identifying sites contributing significantly to the global persistence of biodiversity, while protected areas indicate nationally (and often internationally) recognized areas of ecological or cultural importance, typically with specific legal protections. Having operations inside or close to such areas indicates heightened risk of adverse impacts on biodiversity and heightened risk of exposure to associated legal or reputational risk.” Source: WEF, IBC - Measuring Stakeholder Capitalism Report</p> <p>Companies should report (1) the total number of sites that share a border or fall within a protected area or KBA, and (2) the total land area, in hectares, of these sites. Sites are defined as properties that are owned, leased, rented or managed by the reporting company in, or adjacent to, protect areas and/or KBAs (e.g., those areas critical for the survival of unique plants, animals, and ecological communities). Boundaries for protected areas can be identified either using the KBA database or a government-hosted database.</p> <p>Companies should list the number and area of all sites owned, lease, or managed by the company in or adjacent to protected areas/KBAs, even if it is not operational or is physically separate from other areas. Participants should use the space provided for additional information to provide any clarifications that they wish to make.</p> <p>Organizations can select “Unknown” if this land use near protected sites is not measured or “Not applicable” if no properties border or fall within a KBA. Companies that select “Not applicable” will be prompted to provide additional information.</p>	<p>WEF Common Metric; GRI Disclosure 304-1 (2016); UNCTAD, ISAR B.6.1</p>	<p>Principle 7 Principle 8 Principle 9</p>	<p>2.1, 2.3, 6.6, 12.2, 12.4, 14.1, 14.2, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>
<p>E16: Conversion of natural ecosystems</p>	<p>“This information provides an indication of your market power and potential influence over land use in different regions, including eventual links to deforestation and/or conversion of natural ecosystems. Deforestation and conversion on land you control or manage not only impacts people and the environment but can pose operational or reputational risks, e.g. organizations may face consumer boycotts or be subject to divestment policies. Therefore, it is important to demonstrate to investors and other stakeholders that your organization has a good understanding of the land resources it controls and/or manages.” Source: Carbon Disclosure Project (CDP) - Forests</p> <p>If applicable, companies should report how many hectares of natural ecosystems have been converted during the reporting year. Companies can select “Unknown” if the area of converted owned, leased, or managed land is not known. Organizations can also select “Not applicable” if this question is not relevant to them. Companies that select “Not applicable” will be prompted to provide additional information.</p>	<p>CDP F1.3 2022; GRI Disclosure 304-1 (2016)</p>	<p>Principle 7 Principle 8</p>	<p>2.1, 2.3, 6.6, 12.2, 12.4, 14.1, 14.2, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>

<p>E17: Ecosystem restoration and protection</p>	<p>“This question gathers data on the projects your organization has supported or implemented, or plan to implement within two years, that are related to ecosystem restoration, reforestation and/or protection of forests and other ecosystems. This information demonstrates to investors and other data users that your organization is committed and proactive toward environmental stewardship.” Source: Carbon Disclosure Project (CDP) - Forests</p> <p>This question relies on the guidance from GRI 304-3, which counts relevant projects as:</p> <ul style="list-style-type: none"> ■ Area protected: area that is protected from any harm during operational activities, and where the environment remains in its original state with a healthy and functioning ecosystem; and ■ Area restored: area that was used during or affected by operational activities, and where remediation measures have either restored the environment to its original state, or to a state where it has a healthy and functioning ecosystem. <p>Under these definitions, urban reforestation does not count with regard to this question. However, as the question includes “supporting” projects, emission allowances like the Gold Standard may be included. Participants are encouraged to use the space provided for additional information to detail projects, especially those that may not fit cleanly within the available options.</p> <p>Organizations are asked to provide details about which ecosystems are being restored. For projects that are underway, organizations are asked to provide the project areas in hectares.</p>	<p>CDP F6.11 2022; GRI Disclosure 304-3 (2016)</p>	<p>Principle 7 Principle 8 Principle 9</p>	<p>3.2, 3.4, 3.8, 3.9, 6.3, 12.4</p>
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<p>E18: Air pollution</p>	<p>“Air pollution causes 1 in 9 deaths. It is the most important environmental health risk of our time.” Source: UN Environment Programme (UNEP) - Air</p> <p>Air pollution is defined as “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</p> <p>This question asks about the air pollutants besides greenhouse gas emissions, as listed: NOx, SOx, VOCs, HAPs, PM10, POPs, and ‘Other’. Should a company consider ‘Other’ to be ‘Not applicable’, the text box provided for additional information will become mandatory. Such companies may write responses such as ‘N/A’ or ‘We do not produce any additional types of air pollution’ to fulfill this requirement.</p> <p>Business enterprises play a critical role in reducing point source pollution and protecting air quality within communities. Please report total emissions across all sources, in tonnes, for each pollutant category. For definitions of terms, please see the glossary.</p> <p>When compiling the information required for the disclosure, the reporting organization shall select one of the following approaches for calculating significant air emissions:</p> <ul style="list-style-type: none"> ■ Direct measurement of emissions (such as online analyzers) ■ Calculation based on site-specific data ■ Calculation based on published emission factors ■ Estimation <p>If estimations are used due to a lack of default figures, the organization shall indicate the basis on which figures were estimated. Source: GRI Disclosure 305-7</p> <p>For this question, organizations can report “Unknown” if they generate but do not measure this air pollutant. Organizations can also select “Not applicable” if the amount of pollution generated is negligible. Companies that select “Not applicable” will be prompted to provide additional information.</p>	<p>GRI Disclosure 305-7 (2016); UNCTAD, ISAR B.4.1</p>	<p>Principle 7 Principle 8</p>	<p>3.9, 6.3, 12.2, 12.3, 12.4, 12.5, 14.1, 14.2, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>
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<p>E19: Waste</p>	<p>“Waste can have significant negative impacts on the environment and human health when inadequately managed. These impacts often extend beyond locations where waste is generated and discarded. The resources and materials contained in waste that is incinerated or landfilled are lost to future use, which accelerates their depletion. The United Nations recognizes the role of responsible consumption and production in achieving the Sustainable Development Goals. The targets under Goal 12, in particular, call on organizations to implement environmentally sound waste management and prevent and reduce waste through reuse and recycling.” Source: GRI Disclosure 306-3</p> <p>“Total waste generated during a reporting period is defined as the sum of the amounts of all mineral, non-mineral and/or hazardous waste treated by any waste treatment technology. This excludes the amount that is treated either on-site or off-site through closed-loop recycling, reuse, or re-manufacturing processes, e.g., the recycled, reused, or re-manufactured waste materials returned to the processes of the reporting entity. Waste should be weighted or metered. As waste can be solid, liquid, or have a pastelike consistency, it can be measured in kilograms and tons, litres, or cubic metres. However, for the purpose of this indicator, waste should be reported according to weight (kg, t) and not volume (litres, m3).” If both liquid and solid waste are tracked together, the amount can be reported as such. Companies may use the space provided for additional information to note which kind of waste is encompassed by their response. Source: UNCTAD, ISAR B.2.1</p> <p>For further detail pertaining to measurement and reporting, please see UNCTAD, ISAR B.2.1</p> <p>For this question, organizations can report “Unknown” if they generate solid waste but have not established a measurement system. Organizations can also select “Not applicable” if the amount of solid waste generated is negligible. Companies that select “Not applicable” will be prompted to provide additional information.</p>	<p>GRI Disclosure 306-3 (2020); (partially linked to) UNCTAD, ISAR B.2.1</p>	<p>Principle 7 Principle 8</p>	<p>3.9, 6.3, 12.2, 12.3, 12.4, 12.5, 14.1, 14.2, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>
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<p>E20: Hazardous waste</p>	<p>Hazardous waste can be defined as having one or more of the following characteristics: explosive, flammable liquid or solid, liable to spontaneously combust, substances or waste that emits flammable gases upon contact with water, oxidizing, organic peroxides, poisonous, infectious, corrosive, creates toxic gases when in contact with air or water, toxic, ecotoxic or creating leachate with the listed characteristics. Some radioactive materials can also be listed as hazardous. Source: Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (Basel Convention)</p> <p>“Total hazardous waste generated during a reporting period is defined as the sum of the amounts of all types of hazardous waste listed in the above definition and should be measured in kilos and tons.” Source: UNCTAD, ISAR B.2.3</p> <p>This indicator should be the total hazardous waste generated, divided by the total waste generated in a given reporting period, expressed as a percent.</p> <p>Data can be directly measured at the business site or reported through bills from the waste management company. Data is typically managed by a facility manager, general services administrator or, absent those positions, included in accounts payable as part of waste management cost reporting.</p> <p>For further detail pertaining to measurement and reporting, please see UNCTAD, ISAR B.2.3</p> <p>For this question, organizations can report “Unknown” if they generate hazardous waste but have not established a measurement system. Organizations can also select “Not applicable” if the problem of hazardous waste is not material. Companies that select “Not applicable” will be prompted to provide additional information.</p>	<p>GRI Disclosures 306-4, 306-5 (2020); UNCTAD, ISAR B.2.3</p>	<p>Principle 7 Principle 8</p>	<p>3.9, 6.3, 12.2, 12.3, 12.4, 12.5, 14.1, 14.2, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>
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<p>E21: Single-use plastic</p>	<p>"Metrics for reporting on single-use plastics have not yet been standardized, but the global scale of negative impacts associated with their use is sufficient to justify additional investigation of corporate value chains to identify their principal applications and the scale of their use. Experimenting with measurement will help the company understand its exposure to an issue of high public concern, and disclosing the results and approach will help to advance understanding of the issues more widely." Source: WEF Common Metrics</p> <p>Please refer to the glossary for a definition of single-use plastics.</p> <p>Companies should report estimated metric tonnes of single-use plastic consumed wherever material along the value chain. If a retail company sells single-use plastics, though not producing nor consuming the plastic, such items retailed should be included in this calculation. Please use the space provided for additional information to detail where in the value chain the inputs for the calculation came from.</p> <p>For this question, organizations can report "Unknown" if they generate single-use plastic but have not established a measurement system. Organizations can select "Not applicable" if the problem of single-use plastic is not material. Companies that select "Not applicable" will be prompted to provide additional information.</p>	<p>WEF Common Metrics</p>	<p>Principle 7 Principle 8</p>	<p>1.5, 2.1, 2.3, 2.4, 3.2, 3.4, 3.8, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 9.4, 11.3, 11.5, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.1, 13.2, 13.3, 13.a, 13.b, 14.1, 14.2, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b</p>
<p>E22: Practical actions</p>	<p>This open section is for companies to provide further context and/or relevant information not covered in previous answers, including additional relevant activities implemented, environment-related goals set, and/or any challenges faced addressing environmental topics.</p>	<p>GRI Disclosures 3-3-c and 3-3-d (2021)</p>	<p>Principle 7 Principle 8 Principle 9</p>	

Additional Resources on Environment

Topic	Resource Title
Environment (general)	AR6 Synthesis Report: Climate Change 2023 Intergovernmental Panel on Climate Change (IPCC)
	Resources UNEP - UN Environment Programme
Climate action	Think Lab on Just Transition UN Global Compact
	UN-backed Credibility Standard, "Integrity Matters"
	Climate Change UN Global Compact
	Climate Ambition Accelerator UN Global Compact
	Engage Responsibly in Climate Policy UN Global Compact
	Net-Zero Standard Science Based Targets initiative (SBTi)
	Sector Guidance Science Based Targets initiative (SBTi)
	Climate Adaptation UNFCCC
Water	Corporate Water Accounting – An Analysis of Methods and Tools for Measuring Water Use and its Impacts
	Measuring Water Use and its Impacts
	Guide to Responsible Business Engagement with Water Policy
	CEO Water Mandate
	Water Action Hub
	100 Priority Basins
	Water Resilience Assessment Framework
	NPWI (Net Positive Water Impact) [Forthcoming September 2024]
	WASH Self Assessment Tool
Water Resilience Coalition	

Water	WASH4Work
	Forward Faster Water Resilience
Ocean	Oceans and seas UNEP
	The Ocean Decade
	The Ocean Action Hub
	UN Global Compact A framework for assessing and disclosing ocean practices
	UNFCCC Ocean Breakthroughs
Forests/biodiversity/land use	Goal 15: Life on Land
	Kunming-Montreal Global Biodiversity Framework
	Global Forest Goals and Targets of the UN Strategic Plan for Forests 2030
	Biodiversity Risk Filter WWF
	Biodiversity Tools and Resources International Union for Conservation of Nature (IUCN)
	Think Lab on Biodiversity and Nature UN Global Compact
Air pollution	About Air UNEP
	Stockholm Convention on Persistent Organic Pollutants
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.)	Plastic Pollution UN Environment Programme (UNEP)
	Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal
Energy & resource use	UN Energy
	Sustainable Energy for All (SEforALL)

Section 5 of the Questionnaire: Anti-Corruption

Anti-corruption refers to the active prevention of dishonest and fraudulent behavior that undermines fair competition. Principle 10 of the UN Global Compact states “Businesses should work against corruption in all its forms, including extortion and bribery.”

Strong policies and procedures can help organizations identify and mitigate corruption risks and take corrective action should an incident arise. This section of the survey aims to assess anti-corruption compliance programmes, training and monitoring practices, and practical actions 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>“An effective anti-corruption programme must be based on strong, explicit and visible support and commitment from the senior management of the company. Senior management should clearly articulate zero-tolerance of corruption, supported by policies and procedures that will put this commitment into action. Such a commitment plays a critical role in establishing a culture based on fundamental values such as integrity, transparency and accountability.</p> <p>Senior management’s strong, explicit and visible support and commitment, expressed in a formal public statement of zero-tolerance of corruption, needs to be supported by an anti-corruption programme. Such a programme, consisting of detailed policies and procedures, puts commitment into action.” Source: UNODC - An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide</p> <p>Anti-corruption programmes can help organizations prevent and detect risks and carry out sanctions if needed. Anti-corruption programmes can include (1) detailed procedures on how to handle bribes, gifts, entertainment and expenses, donations and sponsorships, political contributions, facilitation payments and conflicts of interest; (2) appointing a manager to devise, implement, monitor and improve the programme under the oversight of senior leadership; (3) communicating anti-corruption commitments to business partners; (4) providing communication and training to ensure employees understand; (5) ensuring that appropriate measures are taken in the event the anti-corruption programme is violated; and (6) 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. Source: United Nations Global Compact; Transparency International</p> <p>Organizations that select “Yes” should provide additional information about the nature of their anti-corruption program.</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>

<p>AC1.1: Year of programme review</p>	<p>“Monitoring and continuous improvement ensure that strengths and weaknesses are identified and that the anti-corruption programme is continuously improved to remain effective and up-to-date in addressing changing risks.” Source: United Nations Global Compact; Transparency International</p> <p>Please enter the year the programme was last reviewed.</p>		<p>Principle 10</p>	<p>16.4, 16.5, 16.6</p>
<p>AC2: Policy</p>	<p>“It is important for companies to address the various manifestations of corruption through policies and procedures. Companies may set policies on key risk areas such as facilitation payments, expenses related to gifts, hospitality, travel, entertainment, sponsorships, etc. It is recommended that the policy includes a clear definition of the identified issue (e.g., facilitation payments, charitable contributions) supported by comprehensive procedures to identify the risks and to implement mitigation options.” Source: UNODC - An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide</p> <p>A policy specific to employee conduct helps companies identify and manage risks, mitigate negative impacts and develop a response to incidents by providing a structured process to address these topics. Such a policy may be internal and therefore may not necessarily be available on the company’s website or other public-facing channels. However, the company should be able to share or disclose it upon request.</p> <p>A company should provide a link or supporting document if it has a policy commitment, and if not, provide additional information. The organization should report “No, and we have no plans to develop a policy” if the topic is material to the company but a policy has not yet been created. Companies should select “No, but we plan to within the next two years” if a topic has been noted as a problem area important to preferentially address in the near future. The disclosure does not require the organization to develop or implement a policy.</p>		<p>Principle 10</p>	<p>16.4, 16.5, 16.6</p>

AC3: 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: WEF Common Metrics</p> <p>Here, “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>Training can be an effective tool for preventing incidents of corruption and identifying misconduct within an organization. Training can also be an effective tool for implementing anti-corruption measures among business partners and within supply chains.</p> <p>Training should be the systematic and verifiable transfer of knowledge. Courses are normally rolled out periodically, have different levels, and “certificates of attendance” are often issued. Sometimes, taking those courses is necessary to access higher positions. The dispersal of information and other communications are also valid forms of training, as long they are not occasional and their impact can be somehow measured.</p> <p>This question seeks to understand who is receiving training on anti-corruption. Organizations that select “Other” will be prompted to provide further information.</p>	<p>WEF Common Metrics; GRI Disclosure 205-2 (2016)</p>	Principle 10	16.4, 16.5, 16.6
AC3.1: 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>		Principle 10	16.4, 16.5, 16.6

<p>AC4: Compliance monitoring</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: GRI Disclosure 3-3-e (2021) for the topic GRI 205 (2016)</p> <p>“A comprehensive review of anti-corruption policies and procedures requires extensive input of information from a variety of sources, such as the following:</p> <ul style="list-style-type: none"> ■ Results of internal monitoring of relevant practices (including internal controls) by the company’s management to provide extensive information on the overall quality of the programme; ■ Results of internal and external audits; ■ Results of internal and external audits on the programme and policies; ■ Assessments of employee skills, business partners, policies and risk; ■ Benchmarks or comparisons with peer companies in respective industries. <p>These reviews should be conducted on a regular basis as defined by the Board of Directors or equivalent body, complemented by ad hoc reviews where necessary (e.g., in cases of detected or alleged misconduct by employees or business partners). Source: Adapted from UNODC - An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide</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>SDG Action Manager - SDG 16: Monitoring Ethics and Corruption; 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>
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<p>AC5. Incidents of corruption</p>	<p>“This indicator refers to the total number of confirmed incidents of corruption during the reporting period, i.e. those that have been substantiated.</p> <p>Corruption includes practices such as bribery, facilitation payments, fraud, extortion, collusion, and money laundering; the offer or receipt of gifts, loans, fees, rewards, or other advantages as an inducement to do something that is dishonest, illegal, or represents a breach of trust. It can also include practices such as embezzlement, trading in influence, abuse of function, illicit enrichment, concealment, and obstructing justice.” Source: UNCTAD, ISAR D.2.1</p> <p>“No organization is immune to the threat of an incident of corruption. Such incidents can present significant adverse consequences for an organization and preparations should be made so that such incidents are handled well, impacts are mitigated, lessons are learned and measures are applied to improve the programme. Adverse consequences can include prosecution by authorities with risk of fines and other costs; reputational damage and undermining of the anti-corruption programme.” Source: United Nations Global Compact; Transparency International</p> <p>“The total number and nature of corruption incidents are a proxy for the effectiveness of a company’s overarching anti-corruption culture and capabilities. Corporate corruption can thrive where governance is weak. The public expects companies to adhere to ethical business practices. Companies implementing anticorruption policies and practices contribute directly towards the vision of SDG 16.5 to ‘substantially reduce corruption and bribery in all their forms,’ protecting their own long-term value and their contribution to long-term societal value. Monitoring the number and proportion of new corruption incidents unrelated to previous years, in comparison to incidents related to previous years, provides some insight into changes over time of this effectiveness. These metrics were chosen for their orientation to outcomes and their comparability between companies over time. Reporting organizations will need to be mindful of local laws, which can shape or constrain the way the standard cited here as a guideline is implemented.” Source: WEF Common Metrics</p> <p>“To measure this indicator, all confirmed incidents of corruption during the reporting period need to be considered. Incidents of corruption under investigation should not be included yet. To identify confirmed incidents, it is necessary to refer to those classified as such by the code of conduct, code of ethics, the regulators and courts based on the law, etc.” Source: UNCTAD, ISAR Core Indicators</p> <p>If the organization does not measure this metric, it should select “Unknown.” Given the sensitive nature of this metric, companies can also select “Choose to not disclose.” The election to withhold this information will be made public.</p>	<p>GRI Disclosure 205-3 (2016); WEF Common Metrics; UNCTAD, ISAR D.2.1</p>	<p>Principle 10</p>	<p>16.4, 16.5, 16.6</p>
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<p>AC6: Measures to address suspected incidents of corruption</p>	<p>"No organization is immune to the threat of an incident of corruption. Such incidents can present significant adverse consequences for an organization and preparations should be made so that such incidents are handled well, impacts are mitigated and that lessons are learned and measures applied to improve the programme. Adverse consequences can include prosecution by authorities with risk of fines and other costs; reputational damage and undermining of the anti-corruption programme." Source: United Nations Global Compact; Transparency International</p> <p>There are many different definitions of the concept. One is "active or passive misuse of the powers of Public officials (appointed or elected) for private financial or other benefits." Source: OECD Glossary</p> <p>Another frequently-used definition that covers a broad range of corrupt activities is the "abuse of public or private office for personal gain." "Corruption includes practices such as bribery, facilitation payments, fraud, extortion, collusion and money laundering; the offer or receipt of gifts, loans, fees, rewards or other advantages as an inducement to do something that is dishonest, illegal or represents a breach of trust." Source: UNCTAD, ISAR Core Indicators</p> <p>This question aims to understand the processes in place for investigating potential instances of corruption, for example, if someone reports an unproven incident of corruption, what steps does the company take to investigate the legitimacy of the claim? Here, 'suspected' incidents are incidents that are not necessarily confirmed, however, hold enough legitimacy to warrant further action. If the organization does not measure this metric, it should select "Unknown." Given the sensitive nature of this metric, companies can also select "Choose to not disclose." The election to withhold this information will be made public.</p>	<p>GRI Disclosure 3-3-d (2021) for the topic GRI 205 (2016);</p> <p>Reporting Guidance on the 10th Principle Against Anti-corruption – B3;</p> <p>UNCTAD, ISAR D.2.1</p>	<p>Principle 10</p>	<p>16.4, 16.5, 16.6</p>
<p>AC6.1: Reasoning for addressing suspected incidents of corruption</p>	<p>"Anti-corruption authorities benefit from cooperation with companies in that they are able to learn how the corrupt act occurred, how it was initially covered up and how it was uncovered, allowing them to be more effective in their future investigations. Actors in the private sector may also be in a position to play a vital role in the identification of criminal proceeds and their return to legitimate owners. A cooperative relationship between the private sector and authorities is thus instrumental to the effective fight against corruption and its adverse consequences." Source: United Nations Office on Drugs and Crime, An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide</p> <p>Please refer to UNODC's A Resource Guide on State Measures for Strengthening Corporate Integrity for additional information.</p> <p>This question aims to understand to reasoning for investigating potential instances of corruption.</p>	<p>GRI Disclosure 3-3-d (2021) for the topic GRI 205 (2016);</p> <p>Reporting Guidance on the 10th Principle Against Anti-corruption – B3;</p> <p>UNCTAD, ISAR D.2.1</p>	<p>Principle 10</p>	<p>16.4, 16.5, 16.6</p>

<p>AC7: Collective action against corruption</p>	<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: World Bank</p> <p>Collective action can be applied across a broad spectrum of topics, including helping to prevent or address corruption within supply chains. “The risk of corruption in the supply chain is high, especially in countries with a high degree of corruption. Customers, mainly multinational organizations, have a key role to play to encourage the engagement of their supply chain (mostly SMEs with scarce resources) in countering corruption. As part of complex value chains of production, all organizations face the risks of being associated with corrupt behaviour by business partners and thus having their supplies disrupted if their suppliers, as a result of conviction for corruption, have to close operations or end up on blacklists.” Source: United Nations Global Compact; Transparency International</p> <p>Companies that respond “Yes” to this question will be asked to provide additional information describing the nature of their collective action initiatives.</p>	<p>GRI Disclosure 3-3-d (2021) for the topic GRI 205 (2016)</p>	<p>Principle 10</p>	<p>16.4, 16.5, 16.6</p>
<p>AC8: Practical actions</p>	<p>This open section is for companies to provide further context and/or relevant information not covered in previous answers, including additional relevant activities implemented, anti-corruption-related goals set, and/or any challenges faced addressing anti-corruption topics.</p>	<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)	Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery UN Convention Against Corruption UNODC: An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide OECD: Anti-Corruption Ethics and Compliance Handbook for Business RESIST Resisting Extortion and Solicitation in International Transactions
Collective action	UN Global Compact: Uniting against Corruption: A Playbook on Anti-Corruption Collective Action UN Global Compact: A Practical Guide for Collective Action Against Corruption UN Global Compact, Taking Collective Action for Anti-Corruption
Risk assessments	UN Global Compact: A Guide for Anti-Corruption Risk Assessment
Supply chains	UN Global Compact: Fighting Corruption in the Supply Chain: A Guide for Customers and Suppliers
Implementing and reporting on the 10th Principle	Business Against Corruption – A Framework for Action Reporting Guidance on the 10th Principle Against Corruption

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 provides details on which specific target is addressed by which questions of the Communication on Progress.

Sustainable Development Goal	SDG Target	Related Communication on Progress Questions
SDG 1: End poverty in all its forms everywhere	1.1	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8
	1.2	HR2, HR2.1, L1, L1.1, L2, L3, L4, L5, L7, L8, L10, L11, L12
	1.3	HR2, HR2.1, L1, L1.1, L2, L3, L4, L5
	1.4	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8, L1, L1.1, L2, L3, L4, L5, L7, L8, L9, L10, L11, L12
	1.5	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8, L1, L1.1, L2, L3, L4, L5, E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E6, E6.1, E7, E8, E9, E10, E20
	1.a	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8
	1.b	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8
SDG 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture	2.1	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8, E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E10, E11, E12, E13, E14, E15, E20
	2.2	
	2.3	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8, E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E10, E11, E12, E13, E14, E15, E20
	2.4	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E6, E6.1, E7, E8, E9, E10, E20
	2.5	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8
	2.a	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8
	2.b	

Sustainable Development Goal	SDG Target	Related Communication on Progress Questions
	2.c	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8
SDG 3: Ensure healthy lives and promote well-being for all at all ages	3.1	L1, L1.1, L2, L3, L4, L5, L6, L8, L19, L10, L11, L12
	3.2	L1, L1.1, L2, L3, L4, L5, L8, L9, L10, L11, L12, L13, E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E16, E20
	3.3	L1, L1.1, L1.2, L2, L3, L4, L5, L7, L8, L9, L10, L11, L12
	3.4	L1, L1.1, L1.2, L2, L3, L4, L5, L7, L8, L9, L10, L11, L12, E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E16, E20
	3.5	
	3.6	
	3.7	L1, L1.1, L1.2, L2, L3, L4, L5, L6, L7, L8, L9, L10, L11, L12
	3.8	L1, L1.1, L2, L3, L4, L5, L7, L8, L9, L10, L11, L12, E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E16, E20
	3.9	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E9, E10, E16, E17, E18, E19, E20
	3.a	
	3.b	
	3.c	
	3.d	
SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	4.1	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8, L1, L1.1, L2, L3, L4, L5, L11, L12
	4.2	L1, L2, L3, L4, L5, L11, L12
	4.3	L1, L2, L3, L4, L5, L8, L9, L11, L12
	4.4	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8
	4.5	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8

Sustainable Development Goal	SDG Target	Related Communication on Progress Questions
	4.6	
	4.7	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8
	4.a	
	4.b	
	4.c	
SDG 5: Achieve gender equality and empower all women and girls	5.1	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8, L1, L1.1, L1.2, L2, L3, L4, L5, L7, L8, L9, L11, L12
	5.2	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8, G3, G4, G5, G6, G6.1,G7,G7.1, G8, G8.1, G9
	5.3	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8, L1, L1.1, L2, L3, L4, L5, L8, L9, L11, L12
	5.4	L9
	5.5	L1, L1.1, L2, L3, L4, L5, L6, L7, L8, L9, L11, L12, G3, G4, G5, G6, G6.1,G7,G7.1, G8, G8.1, G9, G11
	5.6	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8
	5.a	
	5.b	
	5.c	
SDG 6: Ensure availability and sustainable management of water and sanitation for all	6.1	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8, E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E11, E12, E22
	6.2	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8
	6.3	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E11, E12, E16, E17, E18, E19, E20, E21 and E22
	6.4	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E11, E12, E22
	6.5	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E10, E11, E12, E22

Sustainable Development Goal	SDG Target	Related Communication on Progress Questions
	6.6	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E11, E12, E13, E14, E15, E22
	6.a	
	6.b	
SDG 7: Ensure access to affordable, reliable, sustainable and modern energy for all	7.1	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E9, E10, E20
	7.2	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E9, E10, E21
	7.3	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E9, E10, E22
	7.a	
	7.b	
SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	8.1	G1, G2, G3, G4, G5, G6,G6.1, G7, G7.1, G8, G8.1, G12
	8.2	
	8.3	G1, G2, G3, G4, G5, G6,G6.1, G7, G7.1, G8, G8.1, G13, L1, L1.1, L1.2, L2, L3, L4, L5
	8.4	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E9, E10, E20
	8.5	G1, G2, G3, G4, G5, G6, G6.1, G7, G7.1, G8, G8.1, G9, G12, G13, L1, L1.1, L2, L3, L4, L5, L6, L7, L8, L9, L12
	8.6	L1, L1.1, L2, L3, L4, L5, L11, L12
	8.7	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8, L1, L1.1, L1.2, L2, L3, L4, L5, L11, L12, G1, G2, G3, G4, G5, G6, G6.1, G7, G7.1, G8, G8.1, G11, G12
	8.8	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8, L1, L1.1, L2, L3, L4, L5, L11, L12, G1, G2, G3, G4, G5, G6, G6.1, G7, G7.1, G8, G8.1, G11, G12
	8.9	
	8.a	
	8.b	

Sustainable Development Goal	SDG Target	Related Communication on Progress Questions
	8.b	
SDG 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	9.1	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8
	9.2	L1, L1.1, L2, L3, L4, L5, L11, L12
	9.3	
	9.4	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E9, E10, E11, E12, E20
	9.5	E10
	9.a	
	9.b	
	9.c	
	SDG 10: Reduce inequality within and among countries	10.1
10.2		HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8, L1, L1.1, L2, L3, L4, L5, L11, L12
10.3		HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8, L1, L1.1, L2, L3, L4, L5, L11, L12
10.4		L1, L1.1, L2, L3, L4, L5, L11, L12
10.5		
10.6		
10.7		HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8
10.a		
10.b		
10.c		

Sustainable Development Goal	SDG Target	Related Communication on Progress Questions
SDG 11: Make cities and human settlements inclusive, safe, resilient and sustainable	11.1	HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8
	11.2	
	11.3	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E6, E6.1, E7, E8, E9, E10, E11, E12, E20
	11.4	
	11.5	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E9, E10, E11, E12, E20
	11.6	
	11.7	
	11.a	
	11.b	
	11.c	
SDG 12: Ensure sustainable consumption and production patterns	12.1	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E9, E10, E11, E12, E20
	12.2	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E9, E10, E11, E12, E13, E14, E15, E16, E18, E19, E20
	12.3	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E10, E18, E20
	12.4	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E6, E6.1, E7, E8, E9, E10, E11, E12, E13, E14, E15, E16, E17, E18, E19, E20, E21 and E22
	12.5	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E17, E18, E19, E20, E21 and E22
	12.6	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E20
	12.7	
	12.8	
	12.a	
	12.b	

Sustainable Development Goal	SDG Target	Related Communication on Progress Questions
	12.c	
SDG 13: Take urgent action to combat climate change and its impacts	13.1	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E6, E6.1, E7, E8, E22
	13.2	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E6, E6.1, E7, E8, E22
	13.3	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E6, E6.1, E7, E8, E22
	13.a	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E6, E6.1, E7, E8, E22
	13.b	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E6, E6.1, E7, E8, E22
SDG 14: Conserve and sustainably use the oceans, seas and marine resources for sustainable development	14.1	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E10, E13, E14, E15, E17, E18, E19, E20, E21 and E22
	14.2	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E10, E13, E14, E15, E16, E18, E19, E20, E21 and E22
	14.3	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E6, E6.1, E7, E8, E20
	14.4	
	14.5	
	14.6	
	14.7	
	14.a	
	14.b	
	14.c	
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	15.1	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E13, E14, E15, E16, E18, E19, E20, E21 and E22
	15.2	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E14, E15, E16, E17, E18, E19, E20, E21 and E22
	15.3	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E10, E13, E14, E15, E17, E18, E19, E20, E21 and E22

Sustainable Development Goal	SDG Target	Related Communication on Progress Questions
	15.4	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E10, E13, E14, E15, E17, E18, E19, E20, E21 and E22
	15.5	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E10, E13, E14, E15, E17, E18, E19, E20, E21 and E22
	15.6	
	15.7	
	15.8	
	15.9	
	15.a	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E10, E13, E14, E15, E16, E18, E19, E20, E21
	15.b	E1, E1.1, E2, E3, E4, E4.1, E4.2, E5, E10, E13, E14, E15, E16, E18, E19, E21, E22
	15.c	
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	16.1	G6, G6.1, G7, G7.1, G8, G8.1, G9, HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8, L1, L2, L3, L5
	16.2	G6, G6.1, G7, G7.1, G8, G8.1, G9, HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8, L1, L5
	16.3	G6, G6.1, G7, G7.1, G8, G8.1, G9, HR3, HR5, HR7, L3
	16.4	G6, G6.1, G7, G7.1, G8, G8.1, AC.1, AC1.1, AC2, AC3, AC4, AC5, AC6, AC7, AC8
	16.5	G2, G6, G6.1, G7, G7.1, G8, G8.1, G10, AC.1, AC1.1, AC2, AC3, AC4, AC5, AC6, AC7, AC8
	16.6	G1, G2, G3, G4, G5, G6, G6.1, G7, G7.1, G8, G8.1, G9, G10, G12, G13, E1, E1.1, E2, L1, L2, L3, L5, HR7, AC.1, AC1.1, AC2, AC3, AC4, AC5, AC6, AC7, AC8
	16.7	G1, G2, G3, G4, G5, G8, G8.1, G11, HR8, E2, L1, L1.2, L2, L7, L8,

Sustainable Development Goal	SDG Target	Related Communication on Progress Questions
	16.8	G1, G2, G3, G4, G5, G6, G6.1, G7, G7.1, G8, G8.1, G9, G10, L3, E1, E1.1, E3, AC7, AC8
	16.9	HR1, HR2, HR2.1, HR3
	16.1	G6, G6.1, G7, G7.1, G8, G8.1, G9, HR1, HR2, HR2.1, HR3, HR4, HR5, HR6, HR7, HR8, E2, L1.2, L6
	16.a	
	16.b	
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COP DATA COMPILATION CHECKLIST

This checklist provides an overview of the information needed to fulfill the Communication on Progress questionnaire. It is recommended that companies review this list and compile the necessary data ahead of time to increase the ease and efficiency of completing the CoP.

Types of Information	CoP Details
Publicly Stated Commitments	CEO and company pledges to sustainability measures
Policies	Existing policy commitments across topic areas (Human Rights, Labour, Environment, Anti-Corruption)
Targets	What are the existing target across topic areas How often are targets set/reviewed Who sets or reviews targets How is progress against targets tracked?
Risk Management Processes	Risk identification and prioritization processes (e.g., due diligence processes, risk assessment processes, audit processes) If and how affected stakeholders have been engaged across relevant topic areas Collaboration activities with peers, governments and relevant stakeholders across topic areas Mechanisms to track progress in preventing/mitigating risk(s) Instances where remedy has been provided
Capacity Building Activities	Topic areas covered by training activities Targeted audience of training activities (some employees, all employers, suppliers etc.) Cadence of training (annually, bi-annually)
Roles and Structures	Position of the person/team responsible for topic areas Formal structures to address topic areas
Environment	Scope 1, Scope 2, Scope 3 GHG emissions Information about climate change adaptation activities % of revenue invested in R&D of low-carbon products or services; and % of revenue coming from low-carbon products and services Renewable energy consumption Water withdrawal and consumption metrics; water intensity of products in regions with high water stress Number and area (hectares) of sites owned, leased, or managed in or adjacent to key biodiversity areas Area (hectares) of natural ecosystems converted during reporting period Existing ecosystem restoration projects Air pollutant emissions (e.g., NOx, Sox, Volatile Organic Compounds (VOCs), etc.) Waste generated, including % of hazardous waste Single-use plastics consumed

Note 1: Some of the environmental indicators will only be asked of participating companies operating in certain sectors. Participants should check the environment section of the CoP questionnaire in the digital platform to see which questions they are required to answer.

Note 2: If a metric is not tracked or are not material to the company, participants can select the answer choices "Unknown" or "Not applicable."

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>

<p>Hazardous air pollutants (HAPs)</p>	<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>
<p>Hazardous materials</p>	<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>
<p>Hazardous waste</p>	<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>
<p>Highest governance body</p>	<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>
<p>Human rights</p>	<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>
<p>Impact</p>	<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>
<p>Incidence of corruption</p>	<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>

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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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