METRICS FOR ENVIRONMENTAL FACTORS

ESG Issue	General Aim / Commitment	Example Metrics for monitoring and reporting purposes Measures used to evaluate a organisations performance on Environmental factors. (The example measures provided align to the metrics suggested by the ESRS - European Sustainabi Reporting Standards (https://www.efrag.org/en/sustainability-reporting) and GRI - Global Reporting Initiative (https://www.globalreporting.org/)	Useful Resources

E1 Climate Emergency	Build awareness of and adopt working practices that minimise our organisation's impact on climate change.	• Transition Plan for Climate Change Mitigation:
		  ○ Published Strategic plan to align with the Paris Agreement (1.5°C goal)
		  ○ Transition plan to reach climate neutrality by 2050 integrated with business strategy and governance structures
		  ○ Decarbonisation strategies and financial impacts
		  ○ Greenhouse Gases (GHG) reduction targets and decarbonisation levers
		  ○ Approved and published investments and funding to deliver the strategic transition plan
		  ○ Detailed assessment of locked-in emissions and plan to move away from these practices / operations
		  ○ Assessment of financial impacts of physical and transition risks
		  ○ Details of opportunities arising from climate-related changes
		  ○ Scenario analysis and resilience assessments.
		• Policies Related to Climate Change Mitigation and Adaptation:
		  ○ Formal policies addressing climate risks and impacts, including coverage of mitigation, adaptation, energy efficiency, and renewable energy use
		  ○ Allocation of resources to deliver the strategic plan (E.g. CapEx, R&D, training, roles, and responsibilities).
		• Physical Risk from climate change:
		  ○ Location of significant assets at material physical risk
		  ○ Estimated value (monetary) at risk from material physical risks.
			• *EFRAG Sustainability Reporting Standards*
			  ○ ESRS E1-1
			  ○ ESRS E1-9

E2 Greenhouse Gas Emissions	Reduce the carbon footprint of our business activities.	• Greenhouse Gas (GHG) Emissions across all scopes:
		  ○ Scope 1 (Direct emissions) - Total / Percentage / Intensity*
		  ○ Scope 2 Location based (Indirect emissions from purchased energy) - Total / Percentage / Intensity*
		  ○ Scope 2 Market based (Indirect emissions from purchased energy) - Total / Percentage / Intensity*
		  ○ Scope 3 (Other indirect emissions across the value chain) - Total / Percentage / Intensity.
		
		*Emissions per unit of revenue (000's £ / € / $ revenue)
		
		• GHG Removals, Carbon Pricing, Mitigation Projects Financed Through Carbon Credits:
		  ○ Value of Investments in carbon removal (e.g., biochar, afforestation)
		  ○ Details of use of carbon credits and offsetting strategies
		  ○ Details of internal carbon pricing mechanisms, type, scope, and assumptions (inc, how the carbon prices used are consistent with those used in financial statement)
		  ○ Total amount of carbon credits verified against recognised quality standards (cancelled in the reporting period).
			• *GRI 305 Standard*
			• *EFRAG Sustainability Reporting Standards*
			  ○ ESRS E1-4
			  ○ ESRS E1-5
			  ○ ESRS E1-6
			  ○ ESRS E1-7
			  ○ ESRS E1-9

		○ Total amount of carbon credits planned to be cancelled in the future (based on existing contractual agreements / not based on existing contractual agreements). ○ Carbon credits disaggregation as applicable: (a) the share (percentage of volume) of reduction projects and removal projects; (b) for carbon credits from removal projects, an explanation whether they are from biogenic or technological sinks; (c) the share (percentage of volume) for each recognised quality standard; (d) the share (percentage of volume) issued from projects in the EU; and (e) the share (percentage of volume) that qualifies as a corresponding adjustment under Article. 6 of the Paris Agreement. • Impact of GHG emissions: ○ Report impact value of material Scope 1, 2 & 3 greenhouse gas emissions along the value chain ○ Disclose estimated societal cost of carbon used, including the methodology and source of the estimation.	
E3 Pollution	Minimise air, noise, and light pollution as far as practicable.	• Pollution Reduction Targets: ○ Targets for reducing pollution (air, water, soil, noise, light), including timeframes and baseline years (demonstrate alignment with international or national standards). • Pollution-Related Policies: ○ Policies addressing pollution prevention and control, including scope of application (operations, supply chain, products) ○ Details of integration with environmental management systems ○ Anticipated financial impacts from pollution-related risks ○ Costs of compliance, remediation, and penalties ○ Opportunities from pollution-reducing innovations. • Pollution Mitigation Actions and Resources: ○ Actions taken to reduce pollution (e.g., technology upgrades, process changes) ○ Allocation of resources to deliver the actions and policies (E.g. CapEx, R&D, training, roles, and responsibilities) ○ Details of effect on levels of pollution for each action taken. • Pollution Metrics (including estimated valued impact along the value chain): ○ Air pollution: Emissions, including those of NOx, SOx, PM10, PM2.5, VOCs, etc. ○ Water pollution: Discharges of hazardous substances, nutrient loads ○ Soil pollution: Contaminants from operations or waste ○ Noise and light pollution: Impact assessments and mitigation measures ○ Waste-related pollutants: Hazardous waste generation and treatment ○ Pollution generated during use or disposal of products/services ○ Lifecycle assessments (LCA) and eco-design initiatives.	• *GRI 305 Standard* • *EFRAG Sustainability Reporting Standards* ○ ESRS E1-4
E4 Energy Efficiency	Ensure our buildings, equipment, and vehicles, are energy efficient.	• **Energy Consumption and Efficiency:** ○ Time-bound, measurable targets (e.g., emissions reduction, renewable energy sourcing) ○ Measured total energy consumption and targets ○ Assessment and breakdown by renewable vs. non-renewable sources ○ Detailed plans of initiatives to improve energy efficiency.	• *GRI 302 Standard* • *EFRAG Sustainability Reporting Standards* ○ ESRS E1-9

E5 Waste and Water Management	Minimise the level of waste destined for landfill.	• Policies Related to Water and Marine Resources:
		  ○ Description of policies addressing water use, discharge, and marine ecosystem protection
		  ○ Details of the scope of application (operations, supply chain, products).
		
		• Actions and Resources:
		  ○ Measures taken to reduce water consumption and pollution
		  ○ Investments in water-saving technologies or marine conservation
		  ○ Resources allocated (e.g., CapEx, R&D).
		
		• Targets:
		  ○ Quantitative targets for water use reduction, discharge quality, and marine protection
		  ○ Details of timeframes to achieve targets and baseline years
		  ○ Details of alignment with international standards (e.g., SDG 6)
		  ○ Total water consumption (in cubic meters)
		  ○ Water intensity (e.g., per unit of production or revenue)
		  ○ Water discharge volumes and quality indicators (e.g., chemical oxygen demand, heavy metals)
		  ○ Water reused or recycled
		  ○ Marine resource impacts (e.g., operations near sensitive marine areas).
		
		• Financial Effects:
		  ○ Anticipated financial impacts from water-related risks (e.g., scarcity, regulation)
		  ○ Opportunities from water efficiency or marine stewardship.
			• *GRI 303 Standard*
			• *EFRAG Sustainability Reporting Standards*
			  ○ ESRS E3-1
			  ○ ESRS E3-4

E6 Resource Scarcity	Minimise the use of scarce or non-renewable resources.	• Policies on Resource Use and Circular Economy:
		  ○ Description of policies promoting resource efficiency, reuse, recycling, and circularity
		  ○ Scope of application across operations and value chain.
		
		• Resource Consumption and Waste:
		  ○ Initiatives to reduce resource consumption and waste
		  ○ Investments in circular technologies and systems
		  ○ Partnerships and collaborations for circular innovation
		  ○ Quantitative targets for resource reduction, reuse, and recycling
		  ○ Resource reduction timeframes and baseline years
		  ○ Details of alignment with EU Circular Economy Action Plan.
		
		• Resource inflows:
		  ○ Total material consumption (by type and origin)
		  ○ Share of renewable vs. non-renewable materials.
		
		• Resource outflows:
		  ○ Waste generated (hazardous and non-hazardous)
		  ○ Waste diverted from disposal (reused, recycled, recovered)
		  ○ Circular material use rate.
		
		• Product circularity:
		  ○ Percentage of products designed for reuse, repair, or recycling
		  ○ Lifecycle assessments and eco-design indicators.
		
		• Financial Effects:
			• *EFRAG Sustainability Reporting Standards*
			  ○ *ESRS E5-5*

		○ Anticipated financial impacts from resource scarcity or regulatory changes ○ Opportunities from circular business models ○ Scenario analysis and resilience planning.	
E7 Biodiversity & Protection of wildlife	Minimise our organisation's adverse impacts on flora and fauna, and the wildlife species within that environment.	• Biodiversity and Ecosystems Policies: ○ Description of policies addressing biodiversity loss and ecosystem degradation ○ Scope of application (operations, supply chain, land use). • Biodiversity impacts and mitigation: ○ Measures taken to prevent or mitigate biodiversity impacts ○ Restoration efforts (e.g. reforestation, habitat rehabilitation) ○ Resources allocated (e.g. funding, partnerships) ○ Quantitative and qualitative targets for biodiversity protection ○ Alignment with global frameworks (e.g. Kunming-Montreal Global Biodiversity Framework, TNFD) ○ Land use and land cover change: Area of land used, converted, or restored ○ Sites in or near biodiversity-sensitive areas: Identification and impact assessment ○ Species protection: Number of species affected, conservation status ○ Ecosystem services: Dependencies and impacts on provisioning, regulating, and cultural services ○ Biodiversity footprint: Direct and indirect impacts across the value chain. • Financial Effects: ○ Anticipated financial impacts from biodiversity-related risk ○ Opportunities from nature-positive strategies ○ Scenario analysis and resilience planning.	• *GRI 304 - Standard* • *EFRAG Sustainability Reporting Standards* ○ ESRS E3-1 ○ ESRS E4-2
E8 Deforestation	Maximise the use recycled or responsibly resourced products.	• Policies Related to Deforestation: ○ Description of policies addressing reduction of use of products linked to deforestation ○ Details of the scope of application (operations, supply chain, products). • Biodiversity impacts and mitigation: ○ Measures taken to prevent or mitigate deforestation impacts ○ Restoration efforts (e.g. reforestation, habitat rehabilitation) ○ Resources allocated (e.g. funding, partnerships) ○ Quantitative and qualitative targets for forestry protection ○ Provide geolocation data of areas where the commodities were produced. • Financial Effects: ○ Anticipated financial impacts from deforestation-related risks ○ Opportunities from nature-positive strategies ○ Scenario analysis and resilience planning.	• *GRI 304 - Standard*
E9 Just Transition	To ensure our transition objectives align with the Paris Agreement in respect of meaningful work, social inclusion, and poverty eradication.	• Policies Related to Just Transition: ○ Description of policies addressing the organisation transition to more sustainable practices ○ Scope of application across operations and value chain. • Financial Effects: ○ Levels of funding and investment prioritised for transition strategies.	

METRICS FOR SOCIAL FACTORS			
ESG Issue	**General Aim / Commitment**	**Example Metrics for monitoring and reporting purposes** **Measures used to evaluate a organisations performance on Social factors.** **(The example measures provided align to the metrics suggested by the ESRS - European Sustainabil Reporting Standards (https://www.efrag.org/en/sustainability-reporting) and GRI - Global Reporting Initiative (https://www.globalreporting.org/)**	**Useful Links**

S1 Community Relations	Build and maintain positive community relationships with local and other stakeholders.	• Policies Related to Affected Communities:
		  ○ Description of policies addressing community engagement, human rights, and social impacts
		  ○ Scope of application across operations and value chain.
		• Community Impact and Mitigation:
		  ○ Measures taken to mitigate negative impacts on communities
		  ○ Community development programs, partnerships, and investments
		  ○ Resources allocated to support local initiatives
		  ○ Quantitative and qualitative targets related to community well-being
		  ○ Timeframes and baseline years
		  ○ Alignment with international frameworks (e.g., UN Guiding Principles on Business and Human Rights)
		  ○ Impact assessments: Number and scope of social impact assessments conducted
		  ○ Human rights incidents: Number of reported violations and remediation actions
		  ○ Community engagement: Frequency and quality of stakeholder consultations
		  ○ Access to grievance mechanisms: Availability and effectiveness of complaint channels
		  ○ Land use and displacement: Cases of land acquisition and resettlement
		  ○ Cultural heritage: Measures to protect indigenous and cultural sites.
		
		• Financial Effects:
		  ○ Anticipated financial impacts from community-related risks (e.g., protests, legal actions)
		  ○ Opportunities from positive community relations (e.g., license to operate, local partnerships).
			• *GRI 413 Standard*
			• *EFRAG Sustainability Reporting Standards*
			  ○ ESRS S3

S2 Human Rights	Respect the rights of the individual to be treated with dignity, respect, and fairness.	• Workers in the Value Chain Policies:
		  ○ Description of policies addressing working conditions, human rights, and fair treatment of value chain workers
		  ○ Scope of application across suppliers, contractors, and other third parties.
		
		• Human Rights Impacts and Mitigations
		  ○ Identified risks for incidents of child, forced or compulsory labour
		  ○ Measures taken to prevent or mitigate adverse impacts on value chain workers
		  ○ Details of due diligence processes and supplier audits, including those targeted at high risk operations
		  ○ Resources allocated to support ethical sourcing and labour rights
		  ○ Quantitative and qualitative targets related to improving working conditions in the value chain
		  ○ Alignment with international frameworks (e.g., UNGPs, ILO standards)
			• *GRI 406 Standard*
			• *GRI 409 Standard*
			• *GRI 412 Standard*
			• *GRI 414 Standard*
			• *EFRAG Sustainability Reporting Standards*
			  ○ ESRS S1-1
			  ○ ESRS S1-17
			  ○ ESRS S2-1
			  ○ ESRS S3-1
			  ○ ESRS S3-4

		○ Number of workers in the value chain affected by the company's operations ○ Incidents of labour rights violations (e.g., forced labour, child labour, discrimination) ○ Coverage of social audits and corrective actions taken ○ Grievance mechanisms available to value chain workers ○ Training provided to suppliers on labour standards and human rights ○ Human rights review, grievance impact & modern slavery (#, %) ○ Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments ○ Number and type of grievances reported with associated impacts related to a salient human rights issue in the reporting period and an explanation on type of impacts ○ Number and percentage of operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to: ○ a) type of operation (such as manufacturing plant) and type of supplier; and ○ b) countries or geographic areas with operations and suppliers considered at risk. • Financial Effects: • Anticipated financial impacts from risks related to value chain labour practices • Opportunities from ethical sourcing.	○ ESRS S4-1 ○ ESRS S4-4
S3 Animal Welfare	Minimise your organisation's use of animals and/or the physical or mental harm to animals.	• Animal Welfare Policies: ○ Description of policies addressing use the of animals and any potential physical or mental harm ○ Scope of application across suppliers, contractors, and other third parties. • Animal Welfare Impacts and Mitigations: ○ Identified risks for incidents of animal physical or mental harm ○ Measures taken to prevent or mitigate adverse impacts on animals ○ Details of due diligence processes and supplier audits, including those targeted at high risk operations ○ Resources allocated to support animal welfare ○ Quantitative and qualitative targets related to improving working conditions in the value chain ○ Incidents of physical or mental harm to animals ○ Training provided to suppliers on animal welfare. • Financial Effects: ○ Anticipated financial impacts from risks related to animal welfare practice.	
S4 Diversity & Inclusion	Promote inclusivity by developing a diverse workforce and ways of working.	• Workforce Composition: • Total number of employees (FTE and headcount) • Breakdown by gender, age group, contract type, and geographical location • Diversity metrics (e.g., gender balance in management). • Employment Conditions: • Adequate wages (living wage vs. minimum wage) • Social protection coverage • Working hours and overtime • Temporary and part-time employment ratios.	• *GRI 405 Standard* • *GRI 406 Standard* • *EFRAG Sustainability Reporting Standards* ○ ESRS S1-17

		• Access to Training and Development:
		  • Average hours of training per employee
		  • Share of employees receiving regular performance reviews
		  • Investment in upskilling and reskilling.
		
		• Health and Safety:
		  • Number and rate of work-related injuries and fatalities
		  • Occupational health programs
		  • Mental health and well-being initiatives.
		
		• Work-Life Balance:
		  • Availability of flexible working arrangements
		  • Parental leave uptake and return rates.
		
		• Equal Treatment and Opportunities:
		  • Gender / Ethnicity / Other groups pay gap, pay equality, wage level, pay gap
		  • Representation of minorities and people with disabilities
		  • Anti-discrimination policies and incidents.
		
		• Social Dialogue:
		  • Coverage by collective bargaining agreements
		  • Existence and effectiveness of employee representation bodies.
		
		• Workforce Turnover:
		  • Voluntary and involuntary turnover rates
		  • Reasons for employee exits.
		
		• Grievance Mechanisms:
		  • Availability and use of internal grievance channels
		  • Resolution rates and follow-up procedures.
		
		• Financial Effects:
		  • Anticipated financial impacts from workforce-related risks and opportunities
		  • Costs of training, turnover, and health-related absences.	

S5 Employee Engagement and Working Practices	Maximise staff engagement, job satisfaction, retention, and productivity.	• Policies:
		  • Description of policies addressing discrimination and harassment, health and safety, training and development, wellbeing, collective bargaining, and trade groups
		  • Scope of application across suppliers, contractors, and other third parties.
		
		• Health and safety:
		  • Fatality rates as a result of work-related injury; high-consequence work-related injuries (excluding fatalities); recordable work-related injuries; main types of work-related injury; and the number of hours worked.
			• *GRI 404 Standard*
			• *EFRAG Sustainability Reporting Standards*
			  ○ ESRS S2

		• Details of organisational practices for workers' access to non-occupational medical and healthcare services, and the scope of access provided for employees and workers.
		
		• Discrimination and harassment incidents:
		  • Total number and amount of monetary losses
		  • Number of discrimination and harassment incidents, status
		  • of the incidents and actions taken
		  • Total amount of monetary losses as a result of legal proceedings associated with, law violations; and employment discrimination.
		
		• Freedom of association and collective bargaining at risk:
		  • Percentage of active workforce covered under collective bargaining agreements.
		  • Details of the assessments performed on suppliers for which the right to freedom of association and collective bargaining is at risk, including measures taken by the organisation to address these risks.
		
		• Work-related incidents on organisation:
		  • Number and type of occupational incidents by the direct costs for employees, employers per incident (including actions and/or fines from regulators, property damage, healthcare costs, compensation costs to employees).
		
		• Employee well-being:
		  • The number of fatalities as a result of work-related ill-health, recordable work-related ill-health injuries, and the main types of work-related ill-health for all employees and workers.
		  • Percentage of employees participating in "best practice" health and well-being programmes, and Absentee rate (AR) of all employees.
		
		• Skilled positions:
		  • Number of unfilled skilled positions
		  • Number of unfilled skilled positions
		  • Percentage of unfilled skilled positions for which the company will hire unskilled candidates and train them.
		
		• Monetised impacts of training :
		  • Increased earning capacity as a result of training intervention
		  • Investment in training as a percentage (%) of payroll.
		  • Effectiveness of the training and development through increased revenue, productivity gains, employee engagement, and/or internal hire rates.
		
		• Absolute number and rate of employment:
		  • Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity and region.
		  • Total number and rate of employee turnover during the reporting period, by age group, gender, other indicators of diversity and region.
		
		• Financial investment contribution:	

		• Total capital expenditures (CapEx) minus depreciation, supported by narrative to describe the company's investment strategy. • Share buybacks plus dividend payments, supported by narrative to describe the company's strategy for returns of capital to shareholders.	

S6 Customer Satisfaction	Maximise customer satisfaction to differentiate our organisation from that of our competitors.	• Policies Related to Consumers and End-users:
		  • Description of policies addressing consumer protection, product safety, and responsible marketing
		  • Coverage of vulnerable groups and accessibility considerations.
		• Customer impact and mitigation:
		  • Initiatives to improve product safety, accessibility, and ethical marketing
		  • Resources allocated to consumer support and education
		  • Partnerships with consumer advocacy groups.
		• Quantitative and qualitative targets related to consumer satisfaction, safety, and accessibility:
		  • Timeframes and baseline years
		  • Alignment with international standards (e.g., UN Guidelines for Consumer Protection)
		  • Product safety incidents: Number and severity of safety-related complaints or recalls
		  • Consumer satisfaction: Survey results, Net Promoter Score (NPS), complaint resolution rates
		  • Accessibility: Share of products/services designed for people with disabilities or vulnerable groups
		  • Digital rights and privacy: Data protection breaches, transparency of data usage
		  • Marketing ethics: Incidents of misleading advertising or unethical sales practices .
		• Financial Effects:
		  • Anticipated financial impacts from consumer-related risks (e.g., litigation, reputational damage)
		  • Opportunities from inclusive product design and ethical branding.
			• *EFRAG Sustainability Reporting Standards*
			  ○ ESRS S4

S7 Consumer Protection	Safeguard our customers against any detriment experienced in dealing with our organisation.	• Policies Related to Consumers and End-users:
		  • Description of policies addressing consumer protection, product safety, and responsible marketing
		  • Coverage of vulnerable groups and accessibility considerations.
		• Customer impact and mitigation:
		  • Initiatives to improve product safety, accessibility, and ethical marketing
		  • Resources allocated to consumer support and education
		  • Partnerships with consumer advocacy groups
		  • Quantitative and qualitative targets related to consumer satisfaction, safety, and accessibility
		  • Timeframes and baseline years
		  • Alignment with international standards (e.g., UN Guidelines for Consumer Protection)
		  • Product safety incidents: Number and severity of safety-related complaints or recalls
		  • Consumer satisfaction: Survey results, Net Promoter Score (NPS), complaint resolution rates
		  • Accessibility: Share of products/services designed for people with disabilities or vulnerable groups
		  • Digital rights and privacy: Data protection breaches, transparency of data usage
		  • Marketing ethics: Incidents of misleading advertising or unethical sales practices .
		• Financial Effects:
		  • Anticipated financial impacts from consumer-related risks (e.g., litigation, reputational damage
			• *GRI 416 Standard*
			• *GRI 418 Standard*
			• *EFRAG Sustainability Reporting Standards*
			  ○ *ESRS S4*

		• Opportunities from inclusive product design and ethical branding.	
S8 Public Policy Advocacy	Actively contribute to lobby movements that support our sustainability objectives and those of our business sector.	• Total Social Investment: ○ Total Social Investment (TSI) sums up a company's resources used for "S" in ESG efforts defined by CECP Valuation Guidance.	• *GRI 415 Standard*

METRICS FOR GOVERNANCE FACTORS

ESG Issue	General Aim / Commitment	Example Metrics for monitoring and reporting purposes **Measures used to evaluate a organisations performance on Governance factors.** **(The example measures provided align to the metrics suggested by the ESRS - European Sustainability Reporting Standards (**https://www.efrag.org/en/sustainability-reporting**) and GR Global Reporting Initiative (**https://www.globalreporting.org/**)**	Useful Links

G1 Board & Management Composition	Ensure that our senior management team reflects our Diversity & Inclusion Principles and has the skills needed to ensure the long-term success of our business.	• Setting Organisational purpose:
		  • Statements of company purpose relating to how the business proposes solutions to economic, environmental, and social issues
		  • Detail of how the company's stated purpose is embedded in company strategies, policies, and goals.
		
		• Integrating risk and opportunity into business process:
		  • Principal material risks and opportunities facing the company specifically (as opposed to generic sector risks). These opportunities and risks should integrate material economic, environmental, and social issues, including climate change and data stewardship.
		
		• Progress against strategic milestones:
		  • Material strategic economic, environmental, and social milestones expected to be achieved in the following year, such milestones achieved from the previous year, and how those milestones are expected to or have contributed to long-term value.
		
		• Governance body composition:
		  • Details of the composition of the highest governance body and its committees by: competencies relating to economic, environmental and social topics; executive or non-executive; independence; tenure on the governance body; number of each individual's other significant positions and commitments, and the nature of the commitments; gender; membership of under-represented social groups; stakeholder representation.
			• *GRI 102 Standard*

G2 - Sustainable Business Model for Wealth Creation and Prosperity	We have a clear purpose and values for sustainable wealth creation where stakeholder needs are addressed, and risk and opportunity are managed effectively.	• Material issues impacting stakeholders:
		  • A list of the topics that are material to key stakeholders and the company, how the topics were identified and how the stakeholders were engaged.
		• Total R&D expenses:
		  • Total costs related to research and development.
		• Social value generated:
		  • Percentage of revenue from products and services designed to deliver specific social benefits or to address specific sustainability challenges.
		• Vitality Index:
		  • Percentage of gross revenue from product lines added in last three (or five) years calculated as the sales from products that have been launched in the past three (or five) years divided by total sales, supported by narrative that describes how the company innovates to address specific sustainability challenges.
			• GRI 102 Standard

G3 Conduct & Ethics	Establish a workplace culture that promotes ethical behaviour and transparency by all people.	• Anti-corruption:
		  • Total percentage of governance body members, employees and business partners who have received training on the organisation's anti-corruption policies and procedures, broken down by region
		  ○ a) Total number and nature of incidents of corruption confirmed during the current year, but related to previous years; and
		  ○ b) Total number and nature of incidents of corruption confirmed during the current year, related to this year
		  • Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, in order to combat corruption.
		• Protected ethics advice and reporting mechanisms:
		  • A description of internal and external mechanisms for: seeking advice about ethical and lawful behaviour and organisational integrity; and reporting concerns about unethical or unlawful behaviour and lack of organisational integrity.
		• Monetary losses from unethical behaviour:
		  • Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behaviour, market manipulation, malpractice or violations of other related industry laws or regulations.
			Global References
			• GRI 102 Standard

G4 Fair Remuneration	Develop remuneration practices designed to support our business strategy and promote long-term, sustainable success.	• Remuneration:
		  • Details of how performance criteria in the remuneration policies relate to the highest governance bodies and senior executives' objectives for economic, environmental, and social topics, as connected to the company's stated purpose, strategy, and long-term value
		  • Remuneration policies for the highest governance body and senior executives for the following types of remuneration: – Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses and deferred or vested shares – Sign-on bonuses or recruitment incentive payments – Termination payments – Clawbacks – Retirement benefits, including the difference between benefit
			• EFRAG Sustainability Reporting Standards
			  ○ ESRS S1-16

		schemes and contribution rates for the highest governance body, senior executives and all other employees. • Living wage: • Current wages against the living wage for employees and contractors in states and localities where the company is operating.	

G5 Financial Crime	Apply robust governance, effective risk procedures, and adequate internal control mechanisms to manage the risk of financial crime in all its guises.	• Anti-corruption:
		  • Total percentage of governance body members, employees and business partners who have received training on the organisation's anti-corruption policies and procedures, broken down by region
		  ○ a) Total number and nature of incidents of corruption confirmed during the current year, but related to previous years; and b) Total number and nature of incidents of corruption confirmed during the current year, related to this year
		  • Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, in order to combat corruption
		  • Fines for violation of anti-corruption and anti-bribery laws
		  • Standards of anti- corruption and anti- bribery.
			• *GRI 205 Standard*
			• *EFRAG Sustainability Reporting Standards*
			  ○ *ESRS G1-1*
			  ○ *ESRS G1-4*

G6Whistleblowing	Create an environment where open communication is encouraged, valued, and acted upon without fear of recrimination.	• Protected ethics advice and reporting mechanisms:
		  • Details of internal and external mechanisms for seeking advice about ethical and lawful behaviour and organisational integrity; and reporting concerns about unethical or unlawful behaviour and lack of organisational integrity.
			• *GRI 102 Standard*
			• *EFRAG Sustainability Reporting Standards*
			  ○ *ESRS G1-1*
			  ○ *ESRS G1-4*

G7 Tax Transparency	Respect the spirit as well as the letter of the law in seeking to pay our fair share of taxes.	• Economic contribution:
		  ○ Direct economic value generated and distributed (EVG&D), on an accrual's basis, covering the basic components for the organisation's global operations, ideally split out by:
		  – Revenues
		  – Operating costs
		  – Employee wages and benefits
		  – Payments to providers of capital
		  – Payments to government
		  – Community investment
		  ○ Financial assistance received from the government: total monetary value of financial assistance received by the organisation from any government during the reporting period.
		
		• Tax paid:
		  ○ The total global tax borne / Tax rate (select most appropriate for comparison purposes) by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer-paid payroll taxes, and other taxes that constitute costs to the company, by category of taxes.
		
		(Note - Effective Tax Rate could be used instead of total tax paid when making comparisons within sectors)
			• *EFRAG Sustainability Reporting Standards*
			  ○ *ESRS G1-1*

G8 Procurement & Partnerships	Reduce risk and identify opportunities to integrate ESG across all our commercial relationships.	• Policies for Selection and Due-Diligence: ○ Description of policies addressing the selection and due-diligence practices to ensure partnerships align to the organisations ESG values and strategy.	

		• Partnership Oversight:
		  ○ Number of suppliers with ESG transition plans / implemented measures
		  ○ Supplier incidents relating to organisations practices and values (particularly those for social factors), for example human rights breaches, fair labour practices, animal welfare etc
		  ○ Frequency of service performance reviews which include ESG factors
		  ○ % supplier subject to supplier audits which include ESG factors.	

G9 Investment Strategies	Where we have cash surplus or funds to invest, we will ensure these are managed by partners that share our ESG values.	• Infrastructure investments and services supported:
		  ○ Qualitative disclosure to describe the below components:
		  ▪ Extent of development of significant infrastructure investments and services supported.
		  ▪ Current or expected impacts on communities and local economies, including positive and negative impacts where relevant
		  ▪ Whether these investments and services are commercial, in-kind, or pro bono engagements.
		
		• Significant indirect economic impacts:
		  ○ Examples of significant identified indirect economic impacts of the organisation, including positive and negative impacts
		  ○ Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities (e.g. national and international standards, protocols, policy agendas).
		
		• Additional tax remitted:
		  ○ The total additional global tax collected by the company on behalf of other taxpayers, including VAT and employee-related taxes that are remitted by the company on behalf of customers or employees, by category of taxes.
		
		• Tax paid by country for significant locations:
		  ○ Total tax paid and / Tax rate (select most appropriate for comparison purposes), if reported, additional tax remitted, by country for significant locations.
		
		(Note - Effective Tax Rate could be used instead of total tax paid when making comparisons within sectors)	

G10 Independent Audit	Present a fair, balanced, and understandable assessment of the organisation's position and prospects.	• Policies, standards, and reporting of external assurance:
		  ○ Description of organisational policies and practices relating to seeking external assurance for sustainability reporting
		  ○ Statement of what has been assured (e.g., specific data points, sections, or the entire report)
		  ○ Description of Assurance Standard/Methodology: The report should mention the standard or methodology used by the assurer (e.g., ISO 14064-3, ISAE 3000).	