



Methodology for the 2026 Social Benchmark

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Table of contents

Introduction	4
How does WBA assess companies on the Social Transformation?	5
The core social indicators (CSIs) and the Social Benchmark	5
Spotlight benchmarks	5
Measurement areas and approach to scoring	6
Measurement areas and indicators	6
Indicator scoring	7
Types of evidence	7
Timeframe for requirements	7
Sources	7
Terminology and definitions	7
Scope of business relationships	7
Changes to the methodology	8
Respecting human rights	8
Providing and promoting decent work	9
Acting ethically	9
A. Respecting human rights	11
Policy commitments	11
Human rights due diligence	12
Identifying and assessing	13
Integrating and acting	13
Remedies and grievance mechanisms	13
Respecting human rights	14
CSI 01 Commitment to respect human rights	14
CSI 02 Commitment to respect the human rights of workers	14
CSI 03 Commitment to remedy	15
CSI 04 Identifying human rights risks and impacts	15
CSI 05 Assessing human rights risks and impacts	16
CSI 06 Integrating and acting on human rights risks and impact assessments	17
CSI 07 Grievance mechanism(s) for workers	17
CSI 08 Grievance mechanism(s) for external individuals and communities	17
B. Providing and promoting decent work	19
Providing and promoting decent work	19
CSI 09 Health and safety fundamentals	19
CSI 10 Living wage fundamentals	19
CSI 11 Working hours fundamentals	20
CSI 12 Collective bargaining fundamentals	20
CSI 13 Workforce diversity disclosure fundamentals	21



CSI 14 Gender equality and women’s empowerment fundamentals	21
C. Acting ethically	23
Acting ethically	23
CSI 15 Personal data protection fundamentals	23
CSI 16 Responsible tax fundamentals	23
CSI 17 Anti-bribery and anti-corruption fundamentals	24
CSI 18 Responsible lobbying and political engagement fundamentals	24
Annexes	26
Annex 1: Mapping of the CSI elements to the SDGs	26
Annex 2: References	30



Introduction

The Social Benchmark assesses whether the world's most influential companies are taking steps towards fulfilling societal expectations to foster a more equal and inclusive world. This methodology outlines 18 fundamental core social indicators which assess companies' contribution to a systemic transformation that leaves no one behind. Achieving the UN Sustainable Development Goals (SDGs) requires companies to engage in socially responsible business conduct by respecting human rights, providing and promoting decent work, and acting ethically.

WBA develops free and public benchmarks that measure and rank 2,000 of the most influential companies globally on how they contribute to the United Nations' Sustainable Development Goals (SDGs). These keystone companies – the "SDG2000" – include public, private and state-owned companies and represent USD 45 trillion in collective revenues. They are spread across 87 countries and directly employ 95 million people, with a quarter of the companies headquartered in developing, emerging or frontier markets.

In order to measure their contribution to the SDGs, WBA assesses these companies across seven critical systems transformations, namely: decarbonisation and energy, food and agriculture, nature, digital, urban, financial and social. Following the SDG's 'leave no one behind' principle, the **social transformation** sits at the heart of WBA's model (Figure 1).

FIGURE 1: WBA'S SEVEN SYSTEMS TRANSFORMATIONS



How does WBA assess companies on the Social Transformation?

The core social indicators (CSIs) and the Social Benchmark

This methodology document presents the 18 core social indicators (CSIs) that WBA uses to assess all 2,000 companies on the fundamental aspects of socially responsible business conduct. These indicators are integrated into all other transformation methodologies, representing 20% of the total score, and complemented by additional indicators on social topics that are material for specific transformations (for example, just transition in the Climate Benchmark, or affordability in the Urban Benchmark).

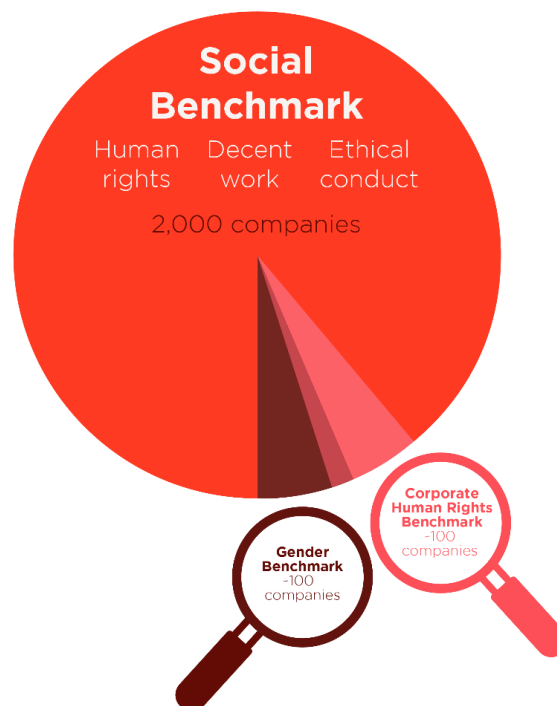
The resulting CSI assessments are then combined to form the **Social Benchmark**, which allows WBA to provide an overview of how the 2,000 most influential companies in the world are doing when it comes to respecting human rights, providing and promoting human rights, and acting ethically.

Spotlight benchmarks

While the Social Benchmark focuses on scale, the social transformation also has two spotlight benchmarks that take a more in-depth look into two catalytic social issues: the **Corporate Human Rights Benchmark (CHRB)** and the **Gender Benchmark**. While both benchmarks include some of the relevant CSIs, they go beyond the fundamentals by holding companies in high-impact sectors accountable for their performance and progress on these topics.

The Social Benchmark, CHRB and Gender Benchmark are complementary as they allow for two levels: an assessment of a large number of companies on a set of core metrics in the CSIs and a deeper evaluation of a smaller number of companies in high-impact sectors in the CHRB and Gender Benchmark. This dual approach allows WBA's social transformation to achieve both breadth and depth in holding companies accountable for their impacts on people.

FIGURE 2: THE SOCIAL TRANSFORMATION BENCHMARKS



Measurement areas and approach to scoring

Measurement areas and indicators

There are 18 indicators that companies should meet to demonstrate their contribution to a system transformation that leaves no one behind (Figure 3). These indicators are divided into three measurement areas: the responsibility of companies to respect human rights, their role in providing and promoting decent work, and their ethical conduct in areas like lobbying and tax. Respect for human rights underpins both decent work and ethical conduct. These three areas of responsible business conduct are crucial for enabling a social transformation:

- Measurement area A focuses on respecting human rights.
- Measurement area B focuses on providing and promoting decent work.
- Measurement area C focuses on acting ethically.

FIGURE 3: THE SOCIAL BENCHMARK'S THREE MEASUREMENT AREAS AND INDIVIDUAL WEIGHTING*



The first measurement area reflects the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the expectation that businesses commit to internationally recognised human and labour rights, implement a human rights due diligence process and provide access to remedy.

The second measurement area, which is aligned with the 2030 Agenda and the ILO's international frameworks, focuses on how business can provide decent work. The four topics in this area that WBA considers most important and that cut across sectors and geographies are: living wages, diversity balance, healthy and safe workplaces, and worker empowerment.

The third measurement area covers ethical conduct, which is not solely based on pre-existing normative standards but also involves companies' discretionary decisions and actions as guided by their corporate values. The four areas of ethical conduct included in the methodology are: protecting data privacy, transparency on corporate taxation, eliminating bribery and corruption, and responsible lobbying and political engagement.

* The weightings of each measurement area have been rounded in Figure 3.



Indicator scoring

Following feedback from stakeholders, including companies and others who use the methodologies, WBA has developed a unified scoring approach to harmonise and simplify scoring across benchmarks. This updated methodology reflects this new approach.

The total available score for the CSIs is 100 which is divided equally by 18 indicators. These indicators make up 100% of the Social Benchmark and 20% of the other six transformation benchmarks. Unlike the previous methodology, all indicators have the same weight. (Note: The indicators on assessing human rights risks and impacts and integrating and acting on human rights risks and impacts are no longer double-weighted.)

Each measurement area is broken down into multiple indicators which consist of between one and four elements. Each indicator is scored out of 1 and companies may simply score 'unmet' or 'met' for each element. Each indicator is divided equally by the number of elements within the indicator. For example, if an indicator has two elements, each element carries a weight of 0.5. Similarly, if an indicator has four elements, each element carries a weight of 0.25.

The score achieved by companies in each indicator is calculated as the sum of all scores of individual elements in that indicator. Unlike the previous methodology, there are no indicators which require a choice between elements. Some elements may not apply in specific cases. When an element is not applicable, weights are redistributed equally to the remaining number of applicable elements in the indicator. All applicable elements must be met to receive the maximum score for the indicator.

Types of evidence

As with all WBA benchmarks, the CSI assessments are based on companies' publicly available information. This can include information found on a company's website(s), its formal financial and non-financial reporting and other public documents such as codes of conduct, policies, guidelines and FAQs. Reports can include annual, sustainability and integrated reports, as well as those focused on specific social topics such as human rights if these are available.

Timeframe for requirements

As a general rule, any information considered needs to have been published at least within the past two years, except for policies (or equivalent documents) that do not have a time limit or unless stated in the indicator. The indicators on human rights due diligence (CSI 04 to CSI 06), for example, consider information published in the past three years due to the ongoing and continuous nature of the process. In all cases, the latest information is considered first and only if no evidence is found is older information considered.

Sources

A wide range of global initiatives and standards were used to develop the methodology. The sources are listed in Annex 2.

Terminology and definitions

All terms and definitions are listed in the [WBA Glossary](#).

Scope of business relationships

Each company faces a wide range of risks and impacts across its value chain. However, the CSIs specifically focus on activities and relationships that, if poorly managed or neglected, pose particularly severe risks to human rights, decent work and ethical conduct. This approach is complementary to other benchmarks produced by WBA that assess important system contributions to



other areas of the value chain (e.g. digital inclusion, decarbonisation, access to nutrition and environmental management).

- **Business relationships** are defined as the relationships a company has with business partners, entities in its value chain and any other business entity directly linked to its operations, products or services, depending on the sector. Business relationships include all suppliers, from direct suppliers with formal and contractual relationships to those beyond the first tier in a company's value chain. For manufacturing industries that require material inputs, such as apparel and ICT manufacturing, this includes manufacturing sites for major components. Meanwhile, for specific issues like conflict minerals and raw material sourcing, this encompasses refiners, smelters and raw material suppliers. Business relationships also include both minority and majority shareholding positions in joint ventures as well as operational-level contractors. For the extractives sector, this includes on-site and off-site contractors involved in operations, such as those involved in resettlement operations or contracted security providers.
- The **supply chain** is defined as all supply chain business relationships and includes both direct and indirect, tier one and beyond.
- **Workers** refers to employees, directly contracted and third-party contracted staff performing tasks for the company.

Changes to the methodology

The CSIs were originally developed in 2020 through consultation with stakeholders and were updated in 2024. In the spirit of continuous improvement, WBA seeks to ensure that its methodologies remain up-to-date and relevant, based on learnings and stakeholder input. The CSIs reflect evolving international and industry specific standards on human rights and responsible business conduct. In 2024, the CSIs were revised in order to integrate these learnings and ensure further alignment with other WBA benchmarks.

The three measurement areas and number of indicators remain the same as in the original methodology. We have kept all existing indicator topics, and the only new indicator is on commitment to remedy in the measurement area on respecting human rights. In some instances, an indicator's elements have changed or the elements remain the same but we have updated the scoring guidelines. All changes aim to address stakeholder concerns, streamline the methodology and align with updated existing standards. The below sections provide more detail on these changes.

Respecting human rights

CSI 02 looks at a company's commitment to the principles concerning fundamental rights at work. This covers the eleven International Labour Organization's (ILO) core conventions set out in the Declaration on Fundamental Principles and Rights at Work, also known as the ILO core labour rights or standards. The company should also have a publicly available statement of policy committing it to respect the human rights of workers in its business relationships. In 2022, the ILO added the right to a 'safe and healthy working environment' as a core labour right. To reflect this, we have removed the two elements that require a commitment to the right to a safe and healthy environment from CSI 09 on health and safety fundamentals and added them to CSI 02.

We have added a new indicator that looks at a company's commitment to provide remedy for human rights violations. This is to align with the UNGPs and reflect stakeholder feedback that commitment to remedy is fundamental to ensuring companies' respect for human rights. This indicator is the new CSI 03.



The original methodology required companies to disclose the stakeholders whose human rights are impacted by its activities and provide examples of engagement with them. This indicator has been removed and engagement with affected and potentially affected stakeholders has been integrated into the three indicators on human rights due diligence. In line with the UNGPs, this means that companies will have to demonstrate that they have involved affected and potentially affected stakeholders in their processes to identify, assess and integrate and act on their human rights risks and impacts. These indicators are CSI 04, CSI 05 and CSI 06.

The two indicators that require companies to have grievance mechanisms that allow workers and other individuals to report on human rights now require that they can be made without fear of reprisals. This is to embed the principle of non-retaliation into these indicators, which is key to ensuring complainants and their dependents or associates are protected from retaliation and any subsequent harm.

Providing and promoting decent work

We have updated the indicator on living wage to include an important initial stage of a company's journey in paying a living wage in its own operations which was missing from the original indicator. It requires a company to disclose how it measures the gap between its current wages and living wages in the locations where it operates. The second element asks a company to describe how it determines a living wage in the regions where it operates. The third element, which was previously the first element, requires a company to disclose a time-bound target for paying all workers a living wage or that it has achieved paying all workers a living wage. The fourth element requires disclosure of activities to further the payment of a living wage in its business relationships.

CSI 13 continues to look at workforce diversity disclosure fundamentals and the four elements are condensed into three. We will assess disclosure of the proportion of a company's total direct operations workforce for each employee category by age, gender and an additional indicator of diversity, including race and ethnicity. We received feedback from companies and other stakeholders that disclosure of race and ethnicity is illegal in certain jurisdictions. For this reason, we have included it as an option in the third element alongside other indicators of diversity such as disability and nationality.

CSI 14 continues to look at gender equality and women's empowerment fundamentals. The first element will now require companies to disclose a high-level commitment to gender equality and women's empowerment, and it will no longer be sufficient for a company to disclose activities or initiatives on gender equality and women's empowerment. The third element will now require companies to maintain a gender balance (of between 40-60%), rather than have at least 30% women, at the highest governance body.

Acting ethically

To align with standards such as GRI 415 and the draft ESRS G1, the CSI 18 on responsible lobbying and political engagement now requires disclosure of the monetary value of direct and indirect political contributions made by the company, broken down by country and recipient. This includes lobbying spend and membership fees of trade associations and similar organisations. We will no longer require companies to have a policy that prohibits political contributions. This shift reflects the fact that while political contributions are restricted to varying degrees globally, companies everywhere are expected to be open and truthful about the value and types of political contributions they make.



FIGURE 4: THE SOCIAL BENCHMARK'S INDICATORS



A. Respecting human rights

This measurement area focuses on a company's human rights commitments, human rights due diligence and remedy.

Policy commitments

The indicators aim to assess the extent to which a company acknowledges its responsibility to respect human rights and how it formally incorporates this into publicly available statements of policy.

- CSI 01 Commitment to respect human rights
- CSI 02 Commitment to respect the human rights of workers
- CSI 03 Commitment to remedy

What do the UN Guiding Principles on Business and Human Rights (UNGPs) expect?

A policy commitment is a statement approved at the highest levels of the business that shows the company is committed to respecting human rights and communicates this internally and externally. The term 'statement' is used to describe a wide range of forms a company may use to set out publicly its responsibilities, commitments and expectations. This may be a separate human rights policy or human rights commitments within other formal policies, or provisions within other documents that govern the company's approach, such as a company code, business principles etc.

Why is this important?

A policy commitment sets the 'tone at the top' of the company, which is needed to continually drive respect for human rights into the core values and culture of the business. It indicates that top management considers respect for human rights to be a minimum standard for conducting business with legitimacy. It sets out management's expectations of how staff and business relationships should act as well as what others can expect of the company. It should trigger a range of other internal actions that are necessary to meet the commitment in practice.

Research note on commitment language

Whenever an indicator requires a policy commitment, researchers will look for an explicit commitment or any form of promise that companies will uphold the specific rights, instruments and/or standards listed in the indicator description. Language that is ambiguous, vague or weak will be considered insufficient to qualify as a clear expression of commitment.

The examples listed below would typically be accepted as a clear expression of commitment:

- The company commits to respect X
- The company is committed to respecting the rights under X
- The company adheres to X
- The company upholds X
- The company endorses the principles enshrined in X
- The company's policy complies with X



- The company's policy is drafted in accordance with X

By contrast, the examples listed below would be considered insufficient:

- The company's commitments are consistent with X
- The company's commitments are informed by / based on X
- The company strives to ensure X is respected
- The company recognises the principles of X

Human rights due diligence

These indicators focus on the specific systems the company has in place for conducting due diligence processes to assess the real-time risks to human rights that the company poses, to integrate and act on these findings so as to prevent and mitigate the impacts.

CSI 04 Identifying human rights risks and impacts

CSI 05 Assessing human rights risks and impacts

CSI 06 Integrating and acting on human rights risks and impact assessments

FIGURE 5: THE STEPS OF HUMAN RIGHTS DUE DILIGENCE



Identifying and assessing

What do the UN Guiding Principles on Business and Human Rights expect?

Companies should identify and assess any negative impacts on human rights with which they may be involved. This includes actual impacts (past or current) and potential impacts (those possible in the future – also referred to as human rights risks), from the company's own activities and from its business relationships, direct relationships and those one or more steps removed. The focus must be on risks to the human rights of people, as distinct from risks to the business itself, although the two are increasingly related.

Why is this important?

Assessment is the process by which the company gathers the basic information it needs to know what its human rights risks are, so it can prevent and mitigate them. It is the starting point for the company to understand how to translate its human rights policy commitment into practice. Therefore, involving different parts of the company in the assessment process helps to build shared responsibility for addressing the actual and potential impacts identified.

Integrating and acting

What do the UN Guiding Principles on Business and Human Rights expect?

To address negative human rights impacts, companies should integrate the findings from their impact assessments across relevant internal functions and processes, act to prevent and mitigate the impacts identified, and have the internal decision-making, budget allocation and oversight processes in place to enable effective responses.

Why is this important?

Through the process of 'integration', the company can take the findings from its impact assessments, identify who in the company needs to be involved in addressing them, and work with them to decide on an effective response. It is through the actions it takes to prevent or mitigate impacts that the company reduces its negative impacts on people, which is central to achieving respect for human rights.

Remedies and grievance mechanisms

These indicators aim to assess whether a company has appropriate processes in place so that human rights grievances may be addressed early and remediated directly where appropriate.

CSI 07 Grievance mechanism(s) for workers

CSI 08 Grievance mechanism(s) for external individuals and communities

What do the UN Guiding Principles on Business and Human Rights expect?

Where a company identifies that it has caused or contributed to negative human rights impacts, it should provide or cooperate in their remediation through legitimate processes. Companies should establish or participate in effective operational-level grievance mechanisms for stakeholders who may be negatively impacted by their activities. Remediation processes provided by the state or third-party institutions can provide alternative channels for affected stakeholders to raise complaints or concerns. Complainants should be free to choose which available channels they wish to use.

Why is this important?

Access to effective remedy is a human right in itself and therefore a core part of respecting human rights. Unless a company actively engages in the remediation of impacts it has caused or contributed to, it cannot fully meet its responsibility to respect human rights. Negative impacts may occur despite



a company's best efforts, given the complexity of activities and business relationships involved. Companies need to be prepared for this situation so that they can respond quickly and effectively. Strong remediation processes can help prevent impacts or conflicts from increasing or escalating.

Respecting human rights

CSI01 Commitment to respect human rights

Indicator: The company publicly commits to respect all internationally recognised human rights across its activities.

Rationale: A company's human rights commitment signals that respect for human rights is a core value and sets clear expectations for employees and business partners. It also signals that top management views respect for human rights as fundamental, guiding internal practices and shaping the company's culture.

Elements:

- a) The company has a publicly available policy statement committing it to respect human rights.

Sources: UNGP 11 and 12; UNGPRF A1; GRI 103-2; CHRB A01

CSI02 Commitment to respect the human rights of workers

Indicator: The company publicly commits to respect the principles concerning fundamental rights at work in the 11 ILO core conventions as set out in the Declaration on Fundamental Principles and Rights at Work (see box below). It also has a publicly available statement of policy committing it to respect the human rights of workers in its business relationships.

Rationale: A commitment to the ILO core conventions demonstrates a company's dedication to fundamental labour rights. It sets clear expectations for fair treatment of workers, guiding the organisation and its business relationships to uphold international labour standards.

Elements:

- a) The company has a publicly available policy statement committing it to respect the human rights that the ILO has declared to be fundamental rights at work.
- b) The company has a publicly available policy statement that expects its business relationships to commit to respecting the human rights that the ILO has declared to be fundamental rights at work.

Sources: UNGP 12 and 16(c), UNGPRF, A1; FLA Code of Conduct; GRI 103-2; CHRB A02

The fundamental principles and rights at work

The ILO Declaration on Fundamental Principles and Rights at Work covers the following fundamental principles and rights at work, laid out in 11 conventions:

- Freedom of Association and the Effective recognition of the Right to Collective Bargaining (Convention No. 87 and No. 98)
- Health and Safety of Workers (Convention No. 155)



- Elimination of all Forms of Forced or Compulsory Labour (Convention No. 29 and No. 105)
- Effective Abolition of Child Labour (Convention No. 138 and No. 182)
- Elimination of Discrimination in Respect of Employment and Occupation (Convention No. 100 and No. 111)
- Safe and Healthy Working Environment (Convention No. 187)

Additional ILO labour standard

- Working Hours (Convention No. 1, No. 14, No. 30 and No. 106)

CSI 03 Commitment to remedy

Indicator: The company publicly commits to provide or cooperate in remediation for affected individuals, workers and communities through legitimate processes (including judicial and non-judicial mechanisms, as appropriate), where it identifies that it has caused or contributed to adverse impacts.

Rationale: A commitment to remedy ensures the company provides effective solutions for addressing human rights impacts and grievances. It sets clear expectations for addressing harm, offering redress and improving practices, thereby reinforcing the company's dedication to accountability and continuous improvement.

Elements:

- The company has a publicly available policy statement committing it to remedy the adverse impacts on individuals, workers and communities that it has caused or contributed to.
- The company expects its business relationships to commit to the right to remedy.

Sources: UNGP 22; UNGPRF C6; CHRB A08

CSI 04 Identifying human rights risks and impacts

Indicator: The company proactively identifies its human rights risks and impacts on an on-going basis. This includes engaging with stakeholders and vulnerable groups as part of the identification process.

Rationale: Identifying human rights risks and impacts helps the company understand the key human rights risks and impacts in their operations and supply chains, understanding which risks are most prevalent for relevant (affected) stakeholders and what risks and impacts need to be understood more closely.

Elements:

- The company describes the process(es) it has in place to identify its human rights risks and impacts in specific locations or activities, covering its own operations.
- The company describes the process(es) it has in place to identify its human rights risks and impacts through relevant business relationships, including its supply chain.
- The company describes how it involves affected stakeholders and internal or independent external human rights experts in its human rights risks and impacts identification process(es).



Key concepts

Key sector risks: These are the risks commonly regarded as potentially severe and/or likely within the sector and that companies are expected to demonstrate, through a process of human rights due diligence, how they are preventing them or why they are not relevant. Therefore, while these risks are anticipated to be relevant, given the company's sector, they may not necessarily be the individual company's most salient human rights issues. These may change over time.

Salient human rights issues: Those human rights that are at risk of the most severe negative impacts through a company's activities or business relationships. Therefore, they vary from company to company and over time.

Materiality: Refers to what is really important or has great consequences. The various definitions of materiality provide differing views depending on who is asking and for what purpose. For company public reporting, materiality often refers to a threshold used to determine what information a company will disclose in its formal reporting. Definitions of what constitutes that threshold vary considerably.

CSI 05 Assessing human rights risks and impacts

Indicators: Having identified its human rights risks and impacts, the company assesses them and then prioritises its salient human rights risks and impacts. This includes engaging with stakeholders and vulnerable groups as part of the assessment process.

Rationale: Assessing the key human rights risks and impacts and understanding their saliency for the company's operations and supply chain allows the company to set strategic priorities for managing these risks, and to focus mitigation and remedy efforts where the (potential) harm to people is greatest.

Elements:

- a) The company describes the process(es) it has in place to assess its human rights risks and impacts and discloses what it considers to be its salient human rights issues, covering its own operations.
- b) The company describes the process(es) it has in place to assess its human rights risks and impacts in its supply chain.
- c) The company publicly discloses the results of its human rights risks and impact assessments, which may be aggregated across its operations and locations.
- d) The company describes how it involves affected stakeholders in its human rights risks and impact assessment process(es).

Sources: UNGP 17, 18 and 24; UNGPRF B1, B2 and C3; HRIB 1.2.1; GRI 412-1 and 414-2; CHRB D02



CSI06 Integrating and acting on human rights risks and impact assessments

Indicator: The company integrates the findings of its assessments of human rights risks and impacts into relevant internal functions and processes in order to take appropriate actions to prevent, mitigate or remediate its salient human rights risks and impacts. This includes engaging with stakeholders and vulnerable groups on any action taken or to be taken.

Rationale: Integrating and acting on human rights risks and impact assessments allows the company to comprehensively prevent, mitigate and remediate its (potential) risks and impacts, reducing or eliminating negative impacts on affected people and communities.

Elements:

- a) The company describes the process(es) it has in place to prevent, mitigate or remediate its salient human rights issues in its own operations.
- b) The company describes the process(es) it has in place to prevent, mitigate or remediate its salient human rights issues in its supply chain.
- c) The company provides an example of the specific actions taken or to be taken on at least one of its salient human rights issues as a result of assessment process(es) in at least one of its activities/operations in the last three years.
- d) The company describes how it involves affected stakeholders in decisions about the actions to take in response to its salient human rights issues.

Sources: UNGP 17, 19 and 24; UNGPRF C4; GRI 103-2; CHRB D03

CSI07 Grievance mechanism(s) for workers

Indicator: The company has one or more mechanisms (its own, third party or shared) through which workers can raise complaints or concerns, including in relation to human rights issues. The mechanism(s) is available to all workers and takes into account accessibility by marginalised groups.

Rationale: Providing accessible mechanisms for workers to raise concerns is essential for addressing actual and potential human rights impacts. By ensuring mechanisms are available in languages workers understand and that workers are aware of them, the company enhances the mechanisms' effectiveness. Through ensuring its own workers have access to grievance mechanisms, companies help empower all workers to report negative impacts and seek access to remedy.

Elements:

- a) The company indicates that it has one or more mechanism(s), or participates in a third-party or shared mechanism, accessible to all workers to raise complaints or concerns related to the company without fear of reprisals.

Sources: UNGP 22, 29 and 30; UNGPRF C6.1 and C6.3; GRI 103-2: ARP 7.1, 8.1 and 8.8; CHRB E01

CSI08 Grievance mechanism(s) for external individuals and communities

Indicator: The company has one or more mechanisms (its own, third party or shared) through which individuals and communities who may be adversely impacted by the company can raise complaints or concerns, including in relation to human rights issues.

Rationale: Providing accessible mechanisms for external individuals and communities to raise concerns is essential for addressing actual and potential human rights impacts. By ensuring the mechanism is available in appropriate languages and that stakeholders are aware of it, the company



enhances the mechanism's effectiveness. Through ensuring individuals and communities have access to grievance mechanisms, companies help empower them to report negative impacts and seek access to remedy.

Elements:

- a) The company indicates that it has one or more mechanism(s), or participates in a shared mechanism, accessible to all external individuals and communities who may be adversely impacted by the company, or those acting on their behalf, to raise complaints or concerns without fear of reprisals.

Sources: UNGP 22, 29 and 30; UNGPRF C6.1 and C6.3; GRI 103-2; ARP 7.1, 8.1 and 8.8; CHRB E02



B. Providing and promoting decent work

This measurement area focuses on a company's policies and processes to provide and promote decent work in its operations and business relationships.

Providing and promoting decent work

These indicators aim to assess how a company provides decent work by ensuring a safe and healthy workplace where workers in its operations and business relationships are paid a living wage, are represented and empowered, and are free to organise and bargain collectively.

- CSI 09 Health and safety fundamentals
- CSI 10 Living wage fundamentals
- CSI 11 Working hours fundamentals
- CSI 13 Workforce diversity disclosure fundamentals
- CSI 14 Gender equality and women's empowerment fundamentals

CSI 09 Health and safety fundamentals

Indicator: The company publicly discloses relevant data on health and safety for its workers and monitors the health and safety performance of its business relationships.

Rationale: A safe and healthy working environment is a fundamental right at work as defined by the ILO and is critical to protecting workers and sustaining business operations. Companies are expected to provide healthy and safe workplaces for all workers and support efforts to ensure healthy and safe workplaces in their value chains (encompassing physical and mental health and well-being as well as freedom from violence, harassment or threats, both physical and non-physical). Despite progress, work-related accidents, injuries and diseases still occur too often, causing severe impacts on workers and communities. By identifying health and safety risks, disclosing key safety metrics and monitoring health and safety in the supply chain, companies contribute to SDG 3 (good health) and SDG 8 (decent work and economic growth).

Elements:

- a) The company discloses quantitative information on health and safety for its workers.
- b) The company discloses how it monitors the health and safety performance of its business relationships.

Sources: GRI 403-9; ICESCR Art. 7; HRIB 3 and 8.2.1; FLA VII.HSE.3; SA8000 IV.3.5 and IV.3.7; CHRB F09

CSI 10 Living wage fundamentals

Indicator: The company is committed to paying its workers a living wage and supports the payment of a living wage by its business relationships.

Rationale: Companies are expected to ensure workers are paid a living wage and should support efforts to ensure workers in their value chains are paid a living wage. This is crucial for meeting basic needs and achieving a decent standard of living. It not only supports the well-being of workers and their families but also contributes to ending poverty and fostering sustainable development. By



paying a living wage, companies play a vital role in meeting several SDGs including on decent work (SDG 8), reducing inequalities (SDGs 5 and 10), ending poverty (SDG 1), and supporting good health and well-being (SDG 3). It may also prevent children from having to work, supporting quality education (SDG 4), and decrease the prevalence of hunger (SDG 2) by enabling adequate access to quality food and nutrition.

Elements:

- a) The company describes how it determines a living wage for the regions where it operates.
- b) The company has measured the gap between current wages and living wages for all workers.
- c) The company discloses a time-bound target for paying all workers a living wage or that it has achieved paying all workers a living wage.
- d) The company discloses evidence of activities to further the payment of living wages by its business relationships.

Sources: ICESCR Art. 7; HRIB 2.4.1 and 8.2.3; ETI 5; SA8000 IV.8.1; GLWC; CHRB F01 and F02; UNGC Forward Faster

CSI11 Working hours fundamentals

Indicator: The company respects applicable international standards concerning maximum working hours and minimum breaks and rest periods.

Rationale: Companies are expected to prevent excessive working hours for all workers in their operations and value chains. A commitment to working hours that are aligned with ILO conventions ensures that a company upholds international norms of fair labour practices. It sets clear expectations for companies' workers as well as those in their business relationships on reasonable working hours, to safeguard well-being and prevent unsafe working conditions. Key SDGs related to working hours include SDG 3 (good health) and SDG 8 (decent work and economic growth).

Elements:

- a) The company has a publicly available policy statement committing it to respect the ILO conventions on working hours or stating that workers shall not be required to work more than 48 hours in a regular work week or 60 hours including overtime.
- b) The company has a publicly available policy statement stating that all overtime work must be consensual and paid at a premium rate.
- c) The company has a publicly available policy statement that expects its business relationships to commit to respecting the ILO conventions on working hours or not require workers to work more than 48 hours in a regular work week or 60 hours including overtime.

Sources: ETI 6; ILO No. 1, 14 and 106; FLA VIII; CHRB A03

CSI12 Collective bargaining fundamentals

Indicator: The company discloses information about collective bargaining agreements covering its workforce and its approach to supporting the practices of its business relationships in relation to freedom of association and collective bargaining.

Rationale: Companies are expected to enable the empowerment of all workers so that they, or their representatives, can represent their interests and influence matters that affect them at work.



Respecting the rights to freedom of association and collective bargaining is fundamental to ensuring fair and just working conditions. These rights, recognised in the International Bill of Human Rights and ILO Conventions 87 and 98, empower workers to collectively negotiate better terms and conditions. Without workers' associations, incorporating worker voices into business decisions becomes less likely. In global supply chains, workers often fear dismissal or retaliation when trying to organize or raise concerns. Requiring suppliers to uphold the rights to freedom of association and collective bargaining and refrain from intimidation practices helps ensure that workers can form unions and negotiate collectively without fear, balancing the inherent power dynamics in employment relationships. By respecting these rights, companies can help to enhance workplace dialogue, which supports decent work (SDG 8) and reduces inequalities (SDG 10).

Elements:

- a) The company discloses the proportion of its total direct operations workforce covered by collective bargaining agreements.
- b) The company describes how it works to support the practices of its business relationships in relation to freedom of association and collective bargaining.

Sources: WDI 9.2 and 9.5; WEF Core Dignity & Equality; CHR B F07 and F08

CSI13 Workforce diversity disclosure fundamentals

Indicator: The company discloses the percentage of employees for each employee category by at least three indicators of diversity.

Rationale: Companies should achieve 'balance' across all levels of management, representative of their operating context, for all relevant diversity categories and should support efforts to achieve balanced representation in their value chains. The expectation regarding diversity and balance is linked to multiple SDGs, notably SDG 5 (achieve gender equality and empower all women and girls), SDG 10 (reduce inequality) and target 10.2 (empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status), SDG 8 (decent work) and target 8.5 (achieve full and productive employment and decent work for all women and men, and equal pay for work of equal value).

Elements:

- a) The company discloses the proportion of its total direct operations workforce for each employee category by age group.
- b) The company discloses the proportion of its total direct operations workforce for each employee category by gender.
- c) The company discloses the proportion of its total direct operations workforce for each employee category by one or more additional indicators of diversity (e.g., race and ethnicity, disability).

Sources: WDI 4.3 and 4.5; GRI 405-1; WEF Core Dignity & Equality

CSI14 Gender equality and women's empowerment fundamentals

Indicator: The company publicly commits to gender equality and women's empowerment and discloses quantitative information on gender equality and women's empowerment.

Rationale: Gender equality and women's empowerment are the explicit focus of SDG 5, but they are integral to all dimensions of inclusive and sustainable development, with 54 gender-specific targets



included in the other 16 SDGs. Accordingly, action taken to drive gender equality and women's empowerment does not only advance one SDG but advances all the SDGs and therefore sustainable development as a whole. In the workplace, gender inequality manifests itself in a variety of ways, such as low representation of women in leadership positions or a persistent gender pay gap. As employers, companies are uniquely positioned to drive gender equality and women's empowerment across their operations as well as in their value chains.

Elements:

- a) The company has a publicly available policy statement committing it to gender equality and women's empowerment.
- b) The company discloses one or more time-bound target(s) on gender equality and women's empowerment.
- c) The company maintains a gender balance (between 40-60%) at the highest governance body.
- d) The company discloses the ratio of the basic salary and remuneration of women to men in its total direct operations workforce for each employee category, by all locations of operation.

Sources: GB 1 and 11; GRI 405-1 and 405-2



C. Acting ethically

This measurement area focuses on a company's ethical action concerning data privacy, taxation, anti-bribery and anti-corruption, and political engagement and lobbying.

Acting ethically

These indicators aim to assess how a company acts ethically by protecting data privacy, eliminating bribery and corruption, being transparent about the corporate income taxes it pays and disclosing its political engagement and lobbying approach.

- CSI15 Personal data protection fundamentals
- CSI16 Responsible tax fundamentals
- CSI17 Anti-bribery and anti-corruption fundamentals
- CSI18 Responsible lobbying and political engagement

CSI15 Personal data protection fundamentals

Indicator: The company publicly commits to protecting personal data and has a global approach to data privacy.

Rationale: Privacy is a human right (enshrined in Article 12 of the Universal Declaration of Human Rights and Article 17 of the International Covenant on Civil and Political Rights) and is a guarantor of human dignity. Privacy is important for maintaining personal security, protecting identity and promoting freedom of expression, particularly in the digital age where data plays an increasingly important role. Companies collect, use, sell and/or provide growing amounts of personal data pertaining to their staff, customers, clients and other stakeholders. They also facilitate the collection, use and sharing of personal data for other companies and governments. Companies are expected to respect the right to privacy of employees, workers, users, customers, clients and any individuals who may be affected by company activities.

Elements:

- a) The company has a public commitment to protecting personal data.
- b) The company has a global publicly available privacy statement in relation to the collection, sharing and access to personal data.

Sources: RDR P3, P4 and P8; GDPR Art. 1

CSI16 Responsible tax fundamentals

Indicator: The company has a public global tax approach and discloses its corporate income tax payments on a country-by-country basis.

Rationale: Tax revenues provide the fundamental resources that enable legitimate (state) actors to support the protection, well-being and development of their people, and are therefore vital to the achievement of the SDGs. Companies' involvement in or connection with tax evasion and avoidance practices deprives states of critical resources and directly impacts a state's ability to deliver on the 2030 Agenda and the SDGs that are dependent on government funding. Companies are expected to



have a socially responsible approach to corporate taxation that is overseen by the highest governing body and supported by appropriate controls and transparency which complies with both the letter and spirit of the law in the countries where it operates as well as ensures the right amount of tax is paid at the right time in the countries where companies create value.

Elements:

- a) The company has a publicly available global tax strategy approved by its highest governance body.
- b) A governance body or executive-level position is tasked with accountability for compliance with the company's global tax strategy.
- c) The company clearly discloses the amount of corporate income tax paid for each tax jurisdiction where it is a resident for tax purposes.

Sources: GRI 207-1, 207-2 and 207-4; B Team Responsible Tax Principles 1 and 7

CSI 17 Anti-bribery and anti-corruption fundamentals

Indicator: The company publicly prohibits bribery and corruption and takes steps to identify and address bribery and corruption risks and incidents.

Rationale: As with tax evasion and avoidance, corruption is a key obstacle to sustainable economic, political and social development in countries where these sums represent money that may be used to directly undermine the realisation of the SDGs instead of supporting them. Companies are expected to eliminate bribery and corruption in all its forms (target 16.5) in relation to their activities, including in their value chains. They are expected to have a systemic approach to anti-bribery and anti-corruption that is overseen by the highest governing body and supported by appropriate controls and public disclosures.

Elements:

- a) The company has a publicly available policy statement prohibiting bribery and corruption.
- b) The company describes the process(es) to identify its bribery and corruption risks and impacts in specific locations or activities that are part of its own operations.
- c) The company includes anti-bribery and anti-corruption clauses in its contracts with business relationships.
- d) The company indicates that it has a confidential and anonymous channel/mechanism accessible to all stakeholders to raise bribery and corruption concerns and complaints without fear of reprisals.

Sources: GRI 205-3; TI Anti-Corruption Principles 1.1, 1.2, 1.3, 1.11, 1.12 and 1.13

CSI 18 Responsible lobbying and political engagement fundamentals

Indicator: The company discloses its approach to lobbying and political engagement and its political expenditure.

Rationale: Companies can use a range of tools to influence the political process such as advertising, public relations, mobilising advocacy groups and trade associations, and political donations and engagement. Depending on the company's intentions, efforts and influence, the outcomes of lobbying and corporate political engagement may have positive or negative impacts on society and on the SDGs and the 2030 Agenda. Lobbying and political engagement activities themselves, by their



very nature, carry risks of bribery, corruption, conflicts of interest and financial and reputational damage. The SDGs explicitly include targets with clear links to corporate political influence, such as to substantially reduce bribery and corruption in all forms (target 16.5); develop effective, accountable and transparent institutions at all levels (target 16.6); and ensure responsive, inclusive, participatory and representative decision making at all levels (target 16.7). In line with this, companies are expected to have a socially responsible approach to direct and indirect lobbying and political engagement, overseen by the highest governance body and supported by appropriate controls and transparency, which at a minimum does not undermine either the 2030 Agenda or international human rights frameworks.

Elements:

- a) The company has a publicly available policy statement(s) or policy(ies) setting out its lobbying and political engagement approach.
- b) The company discloses the total monetary value of financial and in-kind political contributions made directly by the organisation by country and by recipient/beneficiary.
- c) The company discloses the total monetary value of financial and in-kind political contributions made indirectly by the organisation by country and by recipient/beneficiary, including its lobbying expenses.
- d) The company requires third-party lobbyists to comply with its lobbying and political engagement policy (or policies).

Sources: Draft ESRS G1; GRI 415; TI Political Engagement Principles



Annexes

Annex 1: Mapping of the CSI elements to the SDGs

Social Benchmark CSI element code	CSI element text	SDGs
CSI01.A	The company has a publicly available policy statement committing it to respect human rights.	1, 5, 8, 10, 16
CSI02.A	The company has a publicly available policy statement committing it to respect the human rights that the ILO has declared to be fundamental rights at work.	1, 5, 8, 10, 16
CSI02.B	The company has a publicly available policy statement that expects its business relationships to commit to respecting the human rights that the ILO has declared to be fundamental rights at work.	1, 5, 8, 10, 16
CSI03.A	The company has a publicly available policy statement committing it to remedy the adverse impacts on individuals and workers and communities that it has caused or contributed to.	1, 5, 8, 10, 16
CSI03.B	The company expects its business relationships to commit to the right to remedy.	1, 5, 8, 10, 16
CSI04.A	The company describes the process(es) it has in place to identify its human rights risks and impacts in specific locations or activities, covering its own operations.	1, 5, 8, 10, 16
CSI04.B	The company describes the process(es) it has in place to identify its human rights risks and impacts through relevant business relationships, including its supply chain.	1, 5, 8, 10, 16
CSI04.C	The company describes how it involves affected stakeholders and internal or independent external human rights experts in its human rights risks and impacts identification process(es).	1, 5, 8, 10, 16
CSI05.A	The company describes the process(es) it has in place to assess its human rights risks and impacts and discloses what it considers to be its salient human rights issues, covering its own operations.	1, 5, 8, 10, 16
CSI05.B	The company describes the process(es) it has in place to assess its human rights risks and impacts in its supply chain.	1, 5, 8, 10, 16
CSI05.C	The company publicly discloses the results of its human rights risks and impact assessments, which may be aggregated across its operations and locations.	1, 5, 8, 10, 16
CSI05.D	The company describes how it involves affected stakeholders in its human rights risks and impacts assessment process(es).	1, 5, 8, 10, 16
CSI06.A	The company describes the process(es) it has in place to prevent, mitigate or remediate its salient human rights issue in its own operations.	1, 5, 8, 10, 16



CSI06.B	The company describes the process(es) it has in place to prevent, mitigate or remediate its salient human rights issues in its supply chain.	1, 5, 8, 10, 16
CSI06.C	The company provides an example of the specific actions taken or to be taken on at least one of its salient human rights issues as a result of assessment process(es) in at least one of its activities/operations in the last three years.	1, 5, 8, 10, 16
CSI06.D	The company describes how it involves affected stakeholders in decisions about the actions to take in response to its salient human rights issues.	1, 5, 8, 10, 16
CSI07.A	The company indicates that it has one or more channel(s)/mechanism(s), or participates in a third-party or shared mechanism, accessible to all workers to raise complaints or concerns related to the company without fear of reprisals.	1, 5, 8, 10, 16
CSI08.A	The company indicates that it has one or more mechanism(s), or participates in a shared mechanism, accessible to all external individuals and communities who may be adversely impacted by the company, or those acting on their behalf, to raise complaints or concerns without fear of reprisals.	1, 5, 8, 10, 16
CSI09.A	The company discloses quantitative information on health and safety for its workers.	1, 2, 3, 5, 8, 10
CSI09.B	The company discloses how it monitors the health and safety performance of its business relationships.	1, 2, 3, 5, 8, 10
CSI10.A	The company describes how it determines a living wage for the regions where it operates.	1, 2, 3, 4, 5, 6, 7, 8, 10, 11
CSI10.B	The company has measured the gap between current wages and living wages for all workers.	1, 2, 3, 4, 5, 6, 7, 8, 10, 11
CSI10.C	The company discloses a time-bound target for paying all workers a living wage or that it has achieved paying all workers a living wage.	1, 2, 3, 4, 5, 6, 7, 8, 10, 11
CSI10.D	The company discloses evidence of activities to further the payment of living wages by its business relationships.	1, 2, 3, 4, 5, 6, 7, 8, 10, 11
CSI11.A	The company has a publicly available policy statement committing it to respect the ILO conventions on working hours or stating that workers shall not be required to work more than 48 hours in a regular work week or 60 hours including overtime.	1, 3, 8, 10
CSI11.B	The company has a publicly available policy statement stating that all overtime work must be consensual and paid at a premium rate.	1, 3, 8, 10



CSI11.C	The company has a publicly available policy statement that expects its business relationships to commit to respecting the ILO conventions on working hours or not require workers to work more than 48 hours in a regular work week or 60 hours including overtime.	1, 3, 8, 10
CSI12.A	The company discloses the proportion of its total direct operations workforce covered by collective bargaining agreements.	1, 3, 8, 10
CSI12.B	The company describes how it works to support the practices of its business relationships in relation to freedom of association and collective bargaining.	1, 3, 8, 10
CSI13.A	The company discloses the proportion of its total direct operations workforce for each employee category by age group.	5, 8, 10
CSI13.B	The company discloses the proportion of its total direct operations workforce for each employee category by gender.	5, 8, 10
CSI13.C	The company discloses the proportion of its total direct operations workforce for each employee category by one or more additional indicators of diversity (e.g., race and ethnicity, disability).	5, 8, 10
CSI14.A	The company has a publicly available policy statement committing it to gender equality and women's empowerment.	5, 8, 10
CSI14.B	The company discloses one or more time-bound target(s) on gender equality and women's empowerment.	5, 8, 10
CSI14.C	The company maintains a gender balance (between 40-60%) at the highest governance body.	5, 8, 10
CSI14.D	The company discloses the ratio of the basic salary and remuneration of women to men in its total direct operations workforce for each employee category, by all locations of operation.	5, 8, 10
CSI15.A	The company has a public commitment to protecting personal data.	8, 9, 10
CSI15.B	The company has a global publicly available privacy statement in relation to the collection, sharing and access to personal data.	8, 9, 10
CSI16.A	The company has a publicly available global tax strategy approved by the highest governance body.	All SDGs



CSI16.B	A governance body or executive-level position is tasked with accountability for compliance with the company's global tax strategy.	All SDGs
CSI16.C	The company clearly discloses the amount of corporate income tax paid for each tax jurisdiction where it is a resident for tax purposes.	All SDGs
CSI17.A	The company has a publicly available policy statement prohibiting bribery and corruption.	All SDGs
CSI17.B	The company describes the process(es) to identify its bribery and corruption risks and impacts in specific locations or activities that are part of its own operations.	All SDGs
CSI17.C	The company includes anti-bribery and anti-corruption clauses in its contracts with business relationships.	All SDGs
CSI17.D	The company indicates that it has a confidential and anonymous channel/mechanism accessible to all stakeholders to raise bribery and corruption concerns and complaints without fear of reprisals.	All SDGs
CSI18.A	The company has a publicly available policy statement(s) or policy(ies) setting out its lobbying and political engagement approach.	All SDGs
CSI18.B	The company discloses the total monetary value of financial and in-kind political contributions made directly by the organisation by country and recipient/beneficiary.	All SDGs
CSI18.C	The company discloses the total monetary value of financial and in-kind political contributions made indirectly by the organisation by country and recipient/beneficiary, including its lobbying expenses.	All SDGs
CSI18.D	The company requires third-party lobbyists to comply with its lobbying and political engagement policy (or policies).	All SDGs



Annex 2: References

SOURCES REFERENCED IN THE CORE SOCIAL INDICATORS		
B Team Responsible Tax Principles	B Team – A New Bar for Responsible Tax: The B Team Responsible Tax Principles	https://the-bteam.files.svdcdn.com/production/assets/reports/A-New-Bar-for-Responsible-Tax.pdf?dm=1572897439
CHRB	WBA Corporate Human Rights Benchmark	https://www.worldbenchmarkingalliance.org/corporate-human-rights-benchmark/
ETI	Ethical Trading Initiative Base Code	https://www.ethicaltrade.org/eti-base-code
ESRS	European Sustainability Reporting Standards	https://www.efrag.org/sites/default/files/media/document/2024-08/ESRS%20%20Delegated-act-2023-5303-annex-1_en.pdf
FLA	Fair Labor Association Code of Conduct and Compliance Benchmarks (2020)	https://www.fairlabor.org/sites/default/files/fla_workplace_compliance_benchmarks_rev_10.2020.pdf
GB	WBA Gender Benchmark	https://www.worldbenchmarkingalliance.org/gender-benchmark/
GDPR	General Data Protection Regulation	https://gdpr-info.eu
GLWC	Global Living Wage Coalition	https://www.globallivingwage.org/about/anker-methodology/
GRI	Global Reporting Initiative	https://www.globalreporting.org/
HRIB	Danish Institute for Human Rights, Indicators for Business	https://old.business-humanrights.org/en/platform-for-human-rights-indicators-for-business-hrib
ICCPR	International Covenant on Civil and Political Rights	https://www.ohchr.org/en/professionalinterest/pages/ccpr.aspx
ICESCR	International Covenant on Economic, Social and Cultural Rights	https://www.ohchr.org/en/professionalinterest/pages/cescr.aspx

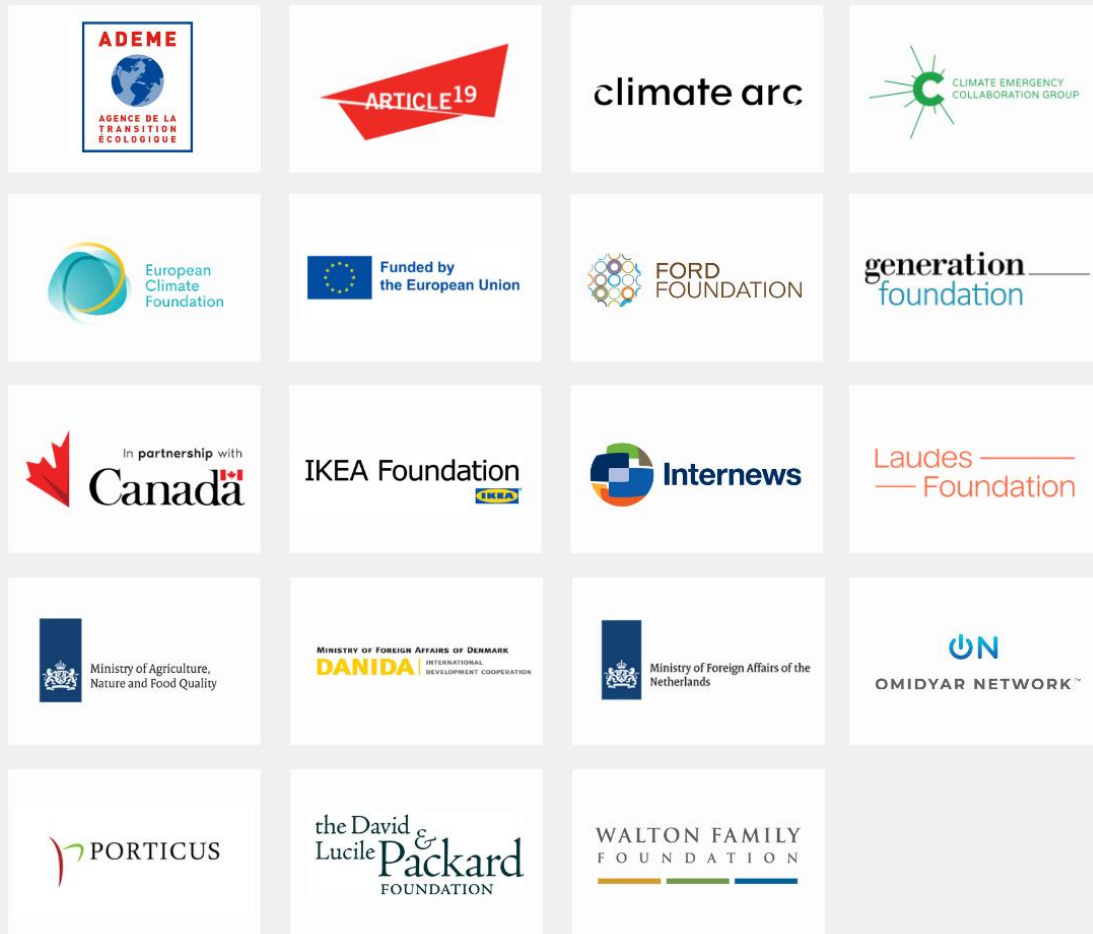


IFC PS	International Finance Corporation Performance Standards	https://www.ifc.org/wps/wcm/connect/Topics_Ext_Content/IFC_External_Corporate_Site/Sustainability-At-IFC/Policies-Standards/Performance-Standards
ILO	International Labor Organization (ILO) Associated Conventions (No.1; 14; 29; 87; 98; 100; 105; 106; 111; 138; 169; 182; 190)	https://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang-en/index.htm
IPIECA 2020	IPIECA Sustainability reporting guidance for the oil and gas industry (2020)	https://www.api.org/-/media/files/ehs/climate-change/ipieca_sustainability-guide-2020.pdf
OECD	OECD Guidelines for Multinational Enterprises (2011)	https://www.oecd.org/daf/inv/mne/oecdguidelinesformultinationalenterprises.htm
RDR	Ranking Digital Rights	https://rankingdigitalrights.org/
SA8000	Social Accountability 8000 International Standard	https://sa-intl.org/resources/sa8000-standard/
SASB	Sustainability Accounting Standards Board	https://www.sasb.org/standards/download/
SDG	UN Sustainable Development Goals	https://sdgs.un.org/goals
TI Anti-Corruption Principles	Transparency International UK – Open Business: Principles and Guidance for Anti-Corruption Corporate Transparency	https://www.transparency.org.uk/sites/default/files/pdf/publications/TIUK_OpenBusiness_WEB4.pdf
TI Political Engagement Principles	Transparency International UK – Wise Counsel or Dark Arts? Principles and Guidance for Responsible Corporate Political Engagement	https://www.transparency.org.uk/publications/wise-counsel-or-dark-arts-principles-and-guidance-for-responsible-corporate-political-engagement
UNGC Forward Faster	UNGC Forward Faster Initiative	https://forwardfaster.unglobalcompact.org/home
UNGPRF	UN Guiding Principles Reporting Framework	https://www.ungpreporting.org/



UNGPs	UN Guiding Principles on Business and Human Rights	https://www.ohchr.org/documents/publications/guidingprinciplesbusinesshr_en.pdf
WEF Core Dignity & Equality	World Economic Forum – Measuring Stakeholder Capitalism: Towards Common Metrics and Consistent Reporting of Sustainable Value Creation: White Paper	https://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf
WEP	Women’s Empowerment Principles	https://www.weps.org/
WDI	Workforce Disclosure Initiative	https://wdi.trust.org/





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