# Methodology for the 2026 Digital Inclusion Benchmark

December 2024

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# WBA and the seven system transformations

**The World Benchmarking Alliance (WBA) is building a movement to increase the private sector's impact towards a sustainable future for all.**

In 2015, the United Nations (UN) set out a supremely ambitious and transformational plan of action for people, planet and prosperity. The 17 UN Sustainable Development Goals (SDGs) demonstrate the scale and ambition of this agenda, stimulating action in areas of critical importance to humanity and the planet.

The private sector has a crucial role to play in advancing the SDGs and contributing to the needed system transformations, but this requires real change in the way that the impact of business is measured to boost motivation and stimulate further action. Together with Allies from business, civil society, financial institutions, industry and the public sector, WBA is developing transformative benchmarks to measure companies' progress against the global challenges we all face.

## Benchmarking for a better world

WBA's benchmarks demonstrate to companies and their stakeholders where they stand compared to peers and where they can improve. This information provides businesses and stakeholders with a roadmap for the transformations ahead, showing where action is urgent and how sectors can positively leverage their influence. The benchmarks are informed by the best available science and build on existing norms, standards, frameworks and initiatives.

The benchmarks are free for everyone to use and are continually improved through open and inclusive multistakeholder dialogue. Being public, the benchmarks empower all stakeholders, from consumers and investors to employees and business leaders, with key data and insights to encourage sustainable business practices across all sectors.

## Seven system transformations

WBA has identified seven systems transformations that are needed to put our society and economy on a more sustainable path (Figure 1). These transformations offer the strategic framework used to develop our benchmarks and identify keystone companies that are vital for achieving the SDGs.

FIGURE 1: SEVEN SYSTEM TRANSFORMATIONS
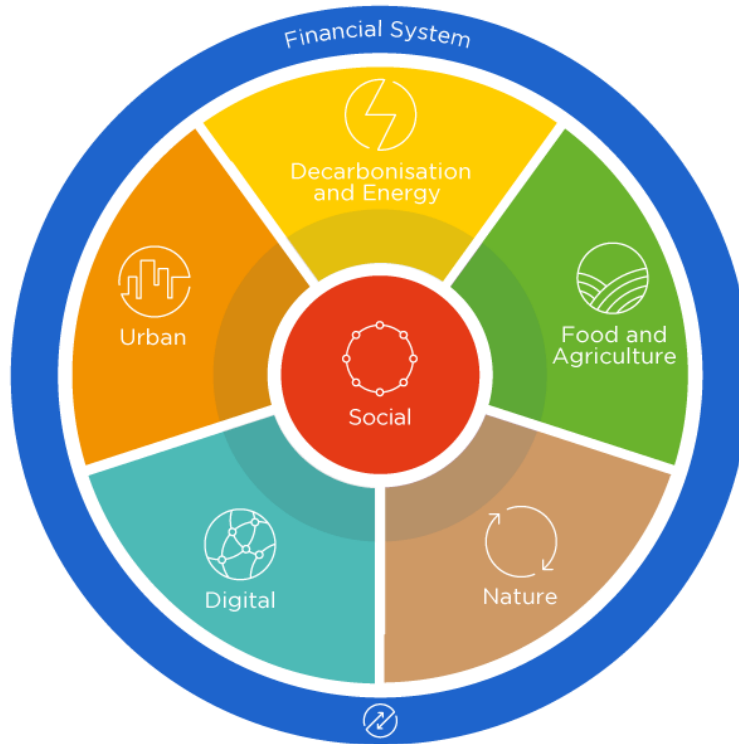


WBA focuses on keystone companies (the SDG2000) with the greatest potential to positively or negatively impact the systems in which they operate. The SDG2000 span public, private and state-owned companies and represent USD 45 trillion in collective revenues. The companies are spread across 87 countries and directly employ 95 million people, with a quarter of the companies headquartered in developing, emerging or frontier markets. The Digital Inclusion Benchmark assesses 200 of these 2,000 companies.

# About the Digital Inclusion Benchmark

The aim of the Digital Inclusion Benchmark is to foster a trustworthy and inclusive digital transformation that respects human rights. The Digital Inclusion Benchmark tracks how digital technology companies are helping to advance a more inclusive digital world and provides an opportunity for companies to look learn from each other's practices in order to understand and improve on their own shortcomings. It also provides an avenue for the digital sector to form a global community of practice around digital inclusion and to coordinate and harmonise actions.

The benchmark findings are ultimately meant to benefit vulnerable and underserved groups, including people with disabilities, women, children and minorities, globally and especially in low- and middle-income countries (LMICs). To achieve this, the benchmark elements measure changes in a company's behaviour (e.g. commitment, governance structure), implementation of those changes (e.g. stakeholder engagement, partnerships) and the result of company actions on people and the environment.

Through their business operations, policy advocacy and corporate outreach, many companies are already making commitments and taking action to improve digital access for underserved groups, support digital skills development, improve school connectivity, practise open innovation, contribute to economic value added in their markets of operation and more. In addition to assessing these efforts, the Digital Inclusion Benchmark highlights the need for companies to step up data protection, cybersecurity, and children's rights in the digital environment, as well as ethical artificial intelligence (AI) and inclusive research and development – issues that are widely recognised as being key for a positive digital system transformation that accelerates the achievement of the Sustainable Development Goals (SDGs).

All companies are assessed based on information that is already public or can be made public. By engaging closely with the benchmarking process, companies are able to get a more accurate picture of their own performance with respect to their global peers and key competitors. Aside from gaining an opportunity to appeal results, companies that participate actively are also able to benefit from closer guidance on metrics and methodology, and WBA can consider their inputs in future iterations of the benchmark.

The Digital Inclusion Benchmark has been published in 2020, 2021 and 2023, with the latest edition covering 200 of the world's most influential digital technology companies. This methodology document is an update to the 2020 methodology applied across the first three benchmark iterations.

## Multistakeholder approach to the revised methodology

At WBA, we work closely with a wide range of stakeholders who are experts in the different topics covered in our benchmarks. With evolving trends in the digital sector and new regulations, as well as a deeper focus on impact across our work, we saw the need to enhance the Digital Inclusion Benchmark.

An initial open consultation was conducted in Q4 2023 to give stakeholders the opportunity to provide feedback on the benchmark methodology. This was followed by more in-depth consultations in Q3 2024 with targeted stakeholders from the WBA Alliance and beyond, to refine new or significantly revised indicators, in particular the indicators on ethical AI and children's rights in the digital environment. The Digital Inclusion Benchmark Expert Review Committee (ERC) provided valuable guidance in the process and reviewed the final draft before publication.

The full list of consulted stakeholders can be found in appendix 2.

## Process and timelines

In order to accurately assess companies' progress towards digital inclusion, the Digital Inclusion Benchmark indicators were created to go beyond simply measuring corporate policies and processes to examine company performance and outcomes. The benchmark considers the extent to which companies put their commitments, policies and strategies into practice. The benchmark provides a comparable framework for companies to standardise their existing reporting on digital inclusion. It also supports a transversal view of indicator elements on specific topics. For example, gender is assessed in several indicators. This transversal view allows for the consideration of all gender-related elements, from the proportion of a company's technical staff that is comprised of women to the impact of digital skills initiatives targeting women.

The design of the indicators was informed by the following insights:

- **Stakeholders' expectations**: Input was solicited from different stakeholders, including companies, investors, non-governmental organisations (NGOs) and industry experts. Several consultations were held to discuss the methodology.

- **Global focus**: Topics related to digital inclusion discussed at a high level by inter-governmental organisations (e.g. G20, ITU, OECD, UN) and by the UN Global Digital Compact were identified to strengthen the relevance of the indicators.

- **Reference to the SDGs**: Indicators were designed with reference to the 17 SDGs that form the principal framework endorsed by the international community for tracking progress on the 2030 Agenda. The benchmark indicators are all linked to specific SDGs in various ways. Sometimes there is a clear similarity to SDG *tracking indicators* (e.g. 4.4.1 Proportion of youth and adults with information and communications technology [ICT] skills). At other times, they align strongly with SDG *targets* (e.g. 5.b Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women). Some benchmark indicators are the *digital manifestations* of SDG targets. Other indicators *help accelerate* achievement of specific SDGs.

- **Company reporting**: Financial, corporate social responsibility and sustainability reports from digital companies were reviewed to identify policies, practices and initiatives related to digital inclusion. This was particularly useful for informing which criteria to include within each indicator, ensuring the relevant information was available in public reports. This will reduce the reporting burden on companies while at the same time ensuring consistency and enhancing transparency.

- **Normative standards**: International sustainability reporting frameworks, such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), were

reviewed for relevant elements to inform the indicators. For instance, both these frameworks have disclosures related to data privacy and security, which were consulted. Further, SASB research briefs were consulted regarding sustainability issues for the industries within the technology and communications sector.[i] Similarly, GRI's materiality assessment for the technology sector was reviewed.[ii]

- **Existing benchmarks**: The Ranking Digital Rights (RDR) methodology was reviewed for content and frameworks to ensure complementarity of indicators rather than overlap. Other WBA methodologies were reviewed to identify overlapping elements.

Each of the measurement areas (see Figure 2) consists of several indicators. Further, each indicator is scored against a set of predefined criteria related to a set of elements. The Digital Inclusion Benchmark data collection and assessment consists of six steps:

**Step 1**: **Data collection**

Relevant company information for the indicators is collected from a range of publicly available sources, such as financial reports; environmental, social and governance (ESG) reports and corporate policy documents. Information is also sourced from relevant company web pages. For companies that have subsidiaries, the source of the data may vary depending on the measurement area. In general, data from subsidiaries can be used for the criteria in the access and skills measurement areas, while the other measurement areas generally refer to group-wide practices. Indicator criteria have been designed in reference to publicly available information, enhancing the likelihood of its availability and the transparency of the process. WBA works with a third-party research provider that conducts the initial review of companies' publicly available data following the benchmark methodology.

**Step 2: Quality check**

The WBA team checks the quality of the data to ensure its accuracy. During this process, the scoring guidelines used to assess companies may be improved, if necessary, in consultation with subject-matter experts and the expert review committee (ERC).

**Step 3: Company feedback**

Pre-filled assessment questionnaires are shared with companies, enabling them to review the collected data, provide their input and clarifications and send additional information or relevant links or sources that are publicly available. Companies that do not respond or decline to participate in the engagement process cannot appeal their results and will have to wait for the next benchmark cycle to input new information.

The WBA team reviews the data in the submitted questionnaires and engages with companies for any further clarification. The team also supports companies during the data collection phase, guiding them through the process and answering any queries that may arise.

**Step 4: Scoring**

Company performance is scored based on a set of guidelines and scoring criteria for each indicator. Each indicator score ranges between 0 and 1, whereby companies receive points depending on the scoring criteria. There are examples of all the indicator elements being publicly available in company reports. Hence, omission of requested data is considered lack of transparency and the corresponding element receives a score of zero.

**Step 5: Scorecards**

The company scores and general profile information are used to develop individual company scorecards. The scorecards outline how companies perform on the benchmark, provide key insights and highlight best practices. Prior to publication, the company scorecards are shared with companies to inform them of their performance and ranking.

**Step 6: Publication**

Along with the individual company scorecards, the scoring guidelines are published with the benchmark results and key findings. This provides additional insights to stakeholders regarding how to apply WBA's methodologies.

## Methodology review principles

By the end of 2024, WBA will have assessed all 2,000 of the SDG2000 companies at least once. This milestone serves as an important moment to reflect on our workflow and impact. Based on feedback from a variety of stakeholders, including WBA Allies and assessed companies, we have gone through a range of alignment and harmonisation efforts within and across benchmarks, not just for the methodology review, but also to synchronise key processes, from data collection and storage all the way to a unified scoring approach. These efforts will increase efficiency in data collection and enhance insights. (See methodology review guiding principles in appendix 3.)

WBA benchmarking cycle

Starting Q4 2024, all SDG2000 companies will be assessed on a rolling basis following the publication of their key reports (i.e. annual and sustainability reports), against all relevant WBA benchmarks. In early 2026, WBA will publish the results of all the benchmarks at the same time, and thereafter every two years (see figure below). Publishing all SDG2000 data at once allows for richer analyses and insights by including data across transformations, sectors and geographies.

# Benchmark updates

Several methodological changes have been made to the Digital Inclusion
Benchmark framework to reflect the lessons learned over the three benchmark
iterations and incorporate the feedback received from stakeholders.

## Digital Inclusion Benchmark framework

The revisions to the Digital Inclusion Benchmark framework ensure that it continues to be relevant for
stakeholders and provide a comprehensive view of company performance.

The original benchmark framework evaluated company performance across four measurement areas:
access, skills, use and innovation (Figure 2). These were inspired by the SDGs and informed by
research, stakeholder engagement and related indexes. Starting 2023, the benchmark incorporated
the core social indicators (CSIs) into a standalone measurement area. The addition of the CSIs
provides a more extensive view of company performance.

FIGURE 2: EVOLUTION OF THE DIGITAL INCLUSION BENCHMARK FRAMEWORK
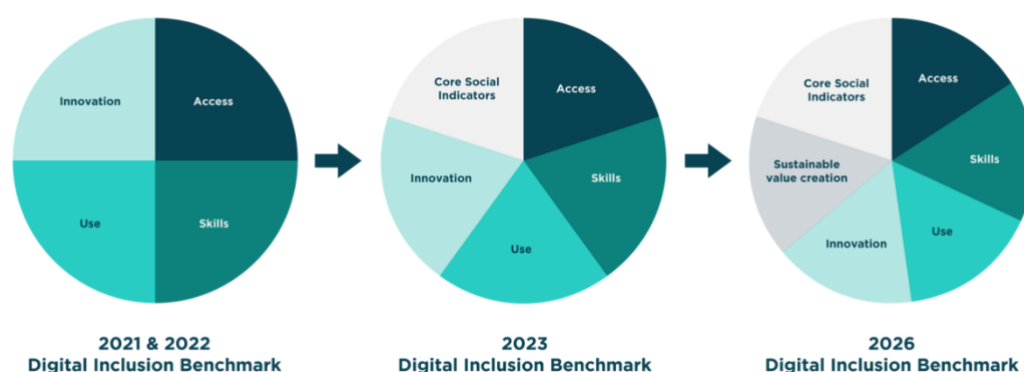


The rise of digital technology companies brings significant social transformation challenges. Key
concerns include the human rights risks associated with online content, the impact on decent work
standards when platform companies rely on contractors instead of employees and the ethical issues
surrounding the handling of personal data. Additionally, digital technology companies that operate
virtually could engage in tax avoidance. Moreover, the lobbying power of large digital technology
companies enables substantial influence over public policy.

Thematically, the benchmark brings a stronger focus on sustainable value creation. Companies should
create long-term value for the communities they impact. They should contribute to the countries they
operate in by creating employment opportunities, purchasing from local suppliers, investing in the
communities and paying their fair share of taxes. Simultaneously, they must be environmentally
responsible. Sustainable value creation was previously embedded in other measurement areas, but,
with its own growing importance, has now been separated into its own area.

Consequently, the revised Digital Inclusion Benchmark methodology evaluates company performance across six measurement areas. Five of these are specific to digital technology companies, namely access, skills, use, innovation and sustainable value creation, and the sixth comprises the core social indicators (measured across all SDG2000 companies). These measurement areas are inspired by the SDGs and informed by research, stakeholder engagement and related standards, frameworks and regulations (Table 1).

Each digital inclusion measurement area contains three indicators and outlines challenges where stakeholders expect action and where digital companies can have significant impact. The measurement areas are linked in the way they support sustainable digital inclusion.

## Indicators

The updated benchmark methodology assesses companies on 15 indicators across five digital inclusion measurement areas: access, skills, use, innovation and sustainable value creation. In addition, it assesses companies on 18 core social indicators (Figure 3). The indicators under each measurement area contain a series of elements that measure company performance based on company disclosure in that area. (See appendix 4 for a list of revisions made to the scope of the indicators.)

Figure 3: DIGITAL INCLUSION BENCHMARK INDICATORS



| (A) Access 16% | (B) Skills 16% | (C) Use 16% | (D) Innovation 16% | (E) Sustainable value creation 16% | (F) Core Social Indicators 20% |
|---|---|---|---|---|---|
| A01 Digital technology access | B01 Digital literacy | C01 Cybersecurity | D01 Open innovation and tech ecosystem support | E01 Economic contribution | CSI01 Commitment to respect human rights |
| A02 School digitalisation | B02 Digital skills development | C02 Personal data | D02 Ethical artificial intelligence | E02 Greenhouse gas emissions | CSI02 Commitment to respect the human rights of workers: ILO Declaration on Fundamental |
| A03 Inclusivity for people with disabilities | B03 Workforce upskilling and reskilling | C03 Child rights in the digital environment | D03 Diversity and inclusivity in Research and Development | E03 Resource efficiency | CSI03 Commitment to remedy |
| | | | | | CSI04 Identifying human rights risks and impacts |
| | | | | | CSI05 Assessing human rights risks and impacts |
| | | | | | CSI06 Integrating and acting on human rights risks and impact assessments |
| | | | | | CSI07 Grievance mechanism(s) for workers |
| | | | | | CSI08 Grievance mechanism(s) for external individuals and communities |
| | | | | | CSI09 Health and safety fundamentals |
| | | | | | CSI10 Living wage fundamentals |
| | | | | | CSI11 Working hours fundamentals |
| | | | | | CSI12 Collective bargaining fundamentals |
| | | | | | CSI13 Workforce diversity disclosure fundamentals |
| | | | | | CSI14 Gender equality and women's empowerment fundamentals |
| | | | | | CSI15 Personal data protection fundamentals |
| | | | | | CSI16 Responsible tax fundamentals |
| | | | | | CSI17 Anti-bribery and anti-corruption fundamentals |
| | | | | | CSI18 Responsible lobbying and political engagement fundamentals |

TABLE 1: FOCUS OF THE FIVE MEASUREMENT AREAS SPECIFIC TO DIGITAL TECHNOLOGY COMPANIES

| Measurement area | Focus |
| --- | --- |
| Access | This measurement area looks at the extent to which a company helps to make digital technologies widely available, affordable and accessible. While some companies contribute to enhancing digital access through their business practices, best practice involves going beyond that and reaching people who lack digital access, typically from low-income groups and living in areas where the potential revenues from providing digital access are often lower than the cost of providing it. |
| Skills | A lack of digital skills remains a significant barrier to digital inclusion. Vulnerable groups, such as women and girls, those with limited income, older adults and people with disabilities, are disproportionately affected by gaps in digital literacy. Addressing these disparities requires targeted efforts to provide accessible training and support for these groups, empowering them to participate fully in the digital economy and society. Moreover, as technology evolves, more advanced digital skills are increasingly essential for many jobs. For workers, this means continuous upskilling to stay relevant in a rapidly changing job market. |
| Use | This measurement area covers company practices that ensure safety of information assets, safeguard personal data, respond to security threats and respect child rights in the digital environment. While many factors affect use of digital technologies, trust is one of the most critical. Users need to be confident that digital technologies are safe and secure. Data security and customer privacy are considered highly material for digital companies.[iii] However, much work needs to be done in this area. According to a 2024 Ipsos survey, more than half of the adults are concerned about personal data leaks on the Internet[iv] and people around the world are increasingly concerned about the use of their personal data.[v] |
| Innovation | Innovation in goods and services is a critical enabling mechanism through which a company can aid both digital technology access and use. Innovation also drives the creation of new digital technologies with cross-cutting potential to accelerate achievement of the SDGs. This measurement area looks at a company's support for open standards and open source technology that help drive innovation, investment in bottom-up innovation, implementation of ethical AI and diversity and inclusion in research and development (R&D). |
| Sustainable value creation | Many digital companies generate substantial economic value by offering digital goods and services worldwide, often through minimal local infrastructure, while benefiting significantly from business and consumer interactions in each market. This approach can create economic value for companies, but it also raises questions about their contributions to local economies through taxes, job creation and investment. Additionally, digital companies' activities contribute to greenhouse gas (GHG) emissions, which must be measured to mitigate environmental impacts. Resource efficiency, including energy and water use, is equally important. |

## Scoring and weighting

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 the new approach. An overview of WBA's approach to scoring companies can be found here.

Each of the five digital inclusion measurement areas is broken down into three indicators, which in turn consist of 3-6 elements[1]. Companies are scored for each individual element, receiving 1 point if the element is 'met' and 0 points if 'unmet'. Each of the elements carries an equal weight in the total indicator score. For example, if an indicator has four elements, each element carries a weight of 0.25. The total indicator score is calculated by tallying the weighted scores for the individual elements in that indicator, and ranges between 0 and 1. Some elements may not apply in specific cases. When an element is not applicable, weights are redistributed equally among the remaining number of applicable elements in the indicator. All applicable elements must be met to receive the maximum score for the indicator. Unlike the previous methodology, there is no score for an element being 'partially met'.

Given that each of the five measurement areas relating to digital technology companies is equally important for achieving digital inclusion, these are given the same weight in calculating the overall benchmark score (i.e. 16% for each area). The CSIs are assigned the standard weight of 20%, applied across all WBA benchmarks. A company's overall score comprises the sum of the scores received for each digital inclusion measurement area plus the core social indicators (Figure 4).

Finally, some topics are not applicable to certain companies in the technology ecosystem. Non-applicability assessments are based on companies' business activities, including an industry-level analysis, where necessary.

A comparison between the old and new scoring guidelines can be found in Table 2.

FIGURE 43: WEIGHTING OF EACH MEASUREMENT AREA
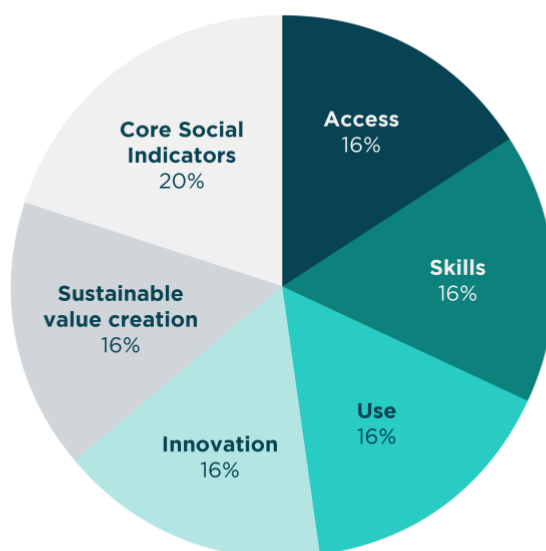


[1] For the CSIs, each measurement area is broken down into multiple indicators which consist of 1-4 elements.

TABLE 2: COMPARISON BETWEEN THE OLD AND UPDATED SCORING GUIDELINES

| Indicator | 2021 Scoring Guidelines | 2026 Scoring Guidelines | Key Changes |
|---|---|---|---|
| Scoring Criteria | Allowed partially met elements, providing partial scores. | Requires all elements to be fully met for scoring. | Stricter assessment; no partial scores at element level. |
| Flexibility | Companies could partially meet elements and still score. | Companies must fully meet each element to score points. | Full compliance required. |
| Thresholds | Lower bar for scoring, tolerating partial fulfilment. | Higher bar for scoring; only full requirements are accepted. However, some elements have been spit into two to soften the fully met criteria. | Higher expectations for performance. |
| Overall Impact | Companies received more generous assessments overall, reflecting the economic, social factors and technological advancements at the time. | Scores reflect stricter adherence to indicators, reflecting changes in regulations, standards and economic, social factors and technological advancements. | Not yet clear how these changes will influence the scores and rankings of individual companies. This shift may highlight areas where companies excel or identify opportunities for improvement on corporate accountability. |

# Industry and company selection

A two-part process is used to select companies for the Digital Inclusion Benchmark. First, the company must belong to industries in the technology ecosystem. Second, it must meet at least one of WBA's five keystone criteria, which identify companies with the most significant influence on the digital ecosystem.

## Industry classification

In WBA benchmarks, a 'digital technology company' is defined as any business entity primarily engaged in activities within the technology ecosystem,[2] and classified under the International Standard Industrial Classification (ISIC) codes relevant to the Information and Communications Technology (ICT) sector. This includes companies that provide IT and telecommunications services, manufacture network equipment and develop software focused on information processing and communication.

In addition to these traditional ICT industries, we also include entities that drive digital innovation through products, platforms and services uniquely enabled by digital technologies, such as AI, cloud computing, data analytics and Internet-based business models. While these companies may operate in various sectors (e.g. accommodation rental services, audio and video streaming, financial services, food delivery services, ride-hailing), they all rely on digital technology for their value creation (Table 3). When companies provide diverse products and services, they are assigned to the category from which they derive the majority of their revenues.

Recognising the significant functional differences among digital technology companies, the Digital Inclusion Benchmark methodology categorises them into six broad industry groups:

1. Hardware, comprising manufacturers of digital goods, such as end-user devices, network equipment and semiconductors
2. Telecommunication services
3. Software and information services, such as enterprise software providers, IT services and consulting
4. Retail of goods and consumer services, such as transportation, tourism and leisure
5. Content production and distribution
6. Financial services

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[2] For a mapping of the technology ecosystem, see GNI, 2022, 'Human Rights Due Diligence Across the Technology Ecosystem'.

TABLE 3: OVERVIEW OF INDUSTRIES WITHIN THE SCOPE OF THE DIGITAL INCLUSION BENCHMARK

| Industry category | Example companies |
|---|---|
| **Hardware** | Apple, Cisco, Samsung |
| **Telecommunication services** | Orange, Telefónica |
| **Software and information services** | Capgemini, Microsoft |
| **Retail of goods and consumer services** | Naspers, Alibaba |
| **Content production and distribution** | Meta, Spotify |
| **Financial services** | Paypal |

## Eligibility

Within each of the seven system transformations (Figure 1), companies that have a disproportionate influence are identified as **keystone companies**. These companies play a catalytic role in systemic transformations, driving change through their significant global reach, market power and strategic influence. WBA applies five criteria to determine whether a company qualifies as a keystone company in the digital sector. While these criteria apply to all WBA transformations, the specific thresholds for selecting keystone companies are adjusted for each industry. This ensures that the most important companies from different sectors are included in the assessment (Figure 545).

FIGURE 54: DISTRIBUTION OF THE 200 COMPANIES IN THE DIGITAL INCLUSION BENCHMARK BY INDUSTRY CATEGORY
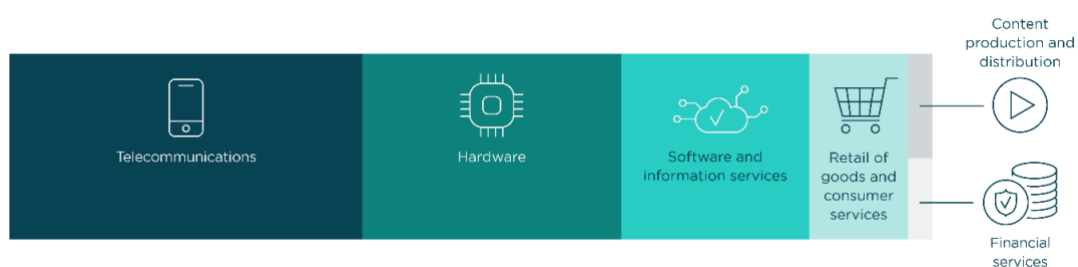


**Keystone criterion 1: The company dominates global production or service revenues and/or volumes within a particular sector**

Keystone digital companies demonstrate their global dominance by meeting specific thresholds in revenue, workforce size or environmental impact. A company qualifies as a keystone company if it generates at least USD 30 billion in revenue, often measured by its inclusion in the Fortune Global 500,[vi] which ranks companies by revenue. Alternatively, a company can qualify if it employs 30,000 or more people, indicating its broad influence on the global workforce. Lastly, a company can qualify if it produces emissions over 1 million metric tonnes of carbon dioxide ($CO_2$) equivalent, a threshold representing about 0.2% of the ICT sector's total emissions,[vii] which contribute approximately 1.8-2% of global emissions.[viii]

**Keystone criterion 2: The company controls globally relevant segments of production and/or service provision**

The second keystone criterion assesses a company's influence within its industry by examining its control over globally relevant segments of production or service provision. This evaluation uses various metrics in three categories: industry market share, production and service volume as outlined by the Sustainability Accounting Standards Board (SASB), which provides specific metrics for comparison across different digital industry sectors.

**Keystone criterion 3: The company connects (eco)systems globally through subsidiaries and supply chains**

A keystone company's reach is measured not just by its headquarters but by its geographical reach, which is amplified through its subsidiaries and supply chains. To meet the third keystone criterion, a company must operate in at least ten countries, extending its influence across different regions. This focus ensures the inclusion of companies that have significant global relevance, especially digital technology companies headquartered in regions such as Europe and North America but operating worldwide. Notably, 38% of the represented countries are low- and lower middle-income, demonstrating a broad and impactful presence of the selected keystone companies in 187 countries.

**Keystone criterion 4: The company influences global governance processes and institutions**

Digital technology companies significantly influence global governance processes and institutions, particularly through lobbying and political contributions.[3] Many of these digital giants, headquartered in the United States, often extend US regulations to their global operations. In 2023, in the United States, the combined lobbying expenditure of the 200 companies assessed in the Digital Inclusion Benchmark totalled an estimated USD 217 million.[ix] In the European Union, companies spent between EUD 79-93 million on lobbying, with six of the top ten spenders being major digital firms, such as Meta, which topped the list. This analysis is informed by sources such as GRI 415: Public Policy and the EU Transparency Registry, which highlight the sector's outsized influence on global governance.[x]

**Keystone criterion 5: The company has a global footprint, particularly in developing countries**

This criterion evaluates a company's global footprint, particularly in developing and emerging markets. Companies meet this criterion if they operate in at least five low- and middle-income countries (LMICs). Some smaller companies are excluded due to overrepresentation or included to balance underrepresentation of certain regions. Additionally, this criterion is relaxed for some companies headquartered in LMICs without subsidiaries, provided they rank among the top ten by revenue or market capitalisation in their country.

# Indicators for the Digital Inclusion Benchmark

## A01 Digital technology access

**Indicator**: The company contributes to digital technology availability and affordability for vulnerable groups.

**Rationale**: SDG target 9.c calls for universal and affordable access to the Internet. Additionally, the Global Digital Compact calls for increasing the availability and affordability of digital technologies for an inclusive, open, sustainable, fair, safe and secure digital future for all.[xi] Yet the world remains far from achieving this target. The International Telecommunication Union (ITU) estimates that 33% of the world's population – around 2.6 billion people – was still offline in 2023.[xii] Most of these people reside in low- and middle-income countries, while those who lack digital access in high-income countries are mainly vulnerable groups, such as ethnic minorities, people with disabilities and elderly people.

Company best practices for this indicator involve measurable actions to help those lacking digital access get and stay connected. In the case of telecommunication companies, this could involve offering reduced connectivity prices for those with low incomes. Similarly, hardware companies might provide subsidised devices, enabling digital access for disadvantaged people. Participation in open, vendor-neutral initiatives to lower deployment costs in remote and rural areas is another example. These examples are illustrative, and companies may have other ways in which they support the goal of improving availability and affordability of digital technologies.

**Elements**:

a) The company has a programme that contributes to the availability and affordability of digital technologies for vulnerable groups.
b) The company has a long-term approach to support availability and affordability of digital technologies for vulnerable groups.
c) The company discloses information on the goal for its programme.
d) The company reports input or output metrics for its programme.
e) The company reports the impact of its programme.
f) The company has a programme that is intended specifically for women and girls, with clear targets.

**Sources**: Broadband Commission for Sustainable Development (2024); GDC (2024)

**Alignment with SDGs**:

- 5.b Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women
- 9.c.1 Proportion of population covered by a mobile network, broken down by technology
- 17.8.1 Proportion of individuals using the Internet

## A02 School digitalisation

**Indicator**: The company supports school digitalisation.

**Rationale**: Digital technology companies can play a critical role in reducing digital inequality and educational disparity, and promote inclusive access to learning. They can make an important contribution to improving school digitalisation as part of a broader commitment to digital skills development and connectivity. This can be done, for example, by promoting access to devices, labs, Internet connection or other connected devices; digital educational technologies; teacher training to integrate digital technologies, etc.

**Elements**:

a) The company has a programme that enables or improves digitalisation in primary or secondary schools.
b) The company has a long-term approach to support school digitalisation.
c) The company discloses information on the goal for its programme.
d) The company reports input or output metrics for its programme.
e) The company reports the impact of its programme.

**Sources**: GDC (2024); ISTE (n.d); UNESCO (2016); UNESCO (2018); UNICEF (2024); World Bank (2020)

**Alignment with the SDGs**:

- 4.a.1 Proportion of schools with access to (…); (b) the Internet for pedagogical purposes; (c) computers for pedagogical purposes

## A03 Inclusivity for people with disabilities

**Indicator**: The company supports digital inclusivity for people with disabilities.

**Rationale**: The SDGs call for a reduction in inequalities. SDG target 10.2 is particularly relevant here: 'By 2030, 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.' The ability of diverse groups of users to access digital products is critical for inclusion.

An estimated 1.3 billion people – or 16% of the global population – experience a significant disability[xiii]. People with disabilities are less likely to use digital technologies, such as a computer or the Internet. In the United States, for example, 72% of people with disabilities said that they owned smartphones, compared with 88% of those without a disability.[xiv]

For digital technology companies, prioritising accessibility is critical not only for digital inclusion but also for compliance with global human rights frameworks, such as the UN Convention on the Rights of Persons with Disabilities, which advocates for accessible technology as a fundamental right. Companies should strive to ensure that no one is digitally excluded for economic, physical or social reasons.

**Elements**:

a) The company commits to integrating accessible design principles in its digital products or services.
b) The company provides evidence of enhancing digital accessibility of its products or services.

c) The company promotes inclusivity for people with disabilities in the workplace.

**Sources**: ETSI (2021); G3ICT (2021); ITU (2023); W3C (2023)

**Alignment with the SDGs:**

- 10.2 By 2030, 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.

## B01 Digital literacy

**Indicator**: The company supports digital literacy for vulnerable groups.

**Rationale**: Digital literacy covers the proficiencies needed to carry out fundamental digital tasks, such as using a computer keyboard or smartphone touchscreen, managing privacy settings, sending emails, searching the web or filling out an online form. These skills allow users to communicate with others and access online commerce and public and financial services.[xv] Digital literacy also encompasses important security skills, such as protecting privacy, minimising the digital trail left on social media and elsewhere and distinguishing between fact and misinformation.[xvi]

Without digital literacy, many people are unable to use digital technologies. This predominantly impacts women, people with no or little level of education, the elderly and low-income groups. The lack of digital literacy among vulnerable and marginalised groups is a missed opportunity for digital companies. It is in companies' interest to support programmes that build the digital skills of these potential customers.

**Elements**:

a) The company has a programme that supports digital literacy development for vulnerable groups.
b) The company has a long-term approach to support digital literacy for vulnerable groups.
c) The company discloses information on the goal for its programme.
d) The company reports input or output metrics for its programme.
e) The company reports the impact of its programme.
f) The company has a programme that is intended specifically for women and girls, with clear targets.

**Sources**: IEEE 3527.1 (2020); UNESCO (2018)

**Alignment with the SDGs**:

- 4.4.1 Proportion of youth and adults with information and communications technology (ICT) skills
- 5.b Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women

## B02 Digital skills development

**Indicator**: The company supports digital skills development to improve employability and entrepreneurship.

**Rationale**: SDG target 4.4 aims to 'substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.' As digital technology permeates all sectors, digital skills have become essential for general employability and entrepreneurship.

Additional digital skills beyond digital literacy are important for people's livelihoods. Such digital skills include web design, desktop publishing and digital marketing, which prepare students for jobs in these areas or help entrepreneurs use these tools to publicise and grow their business. They also include technical digital skills that are needed to become a specialist in digital professions, such as data analysis, hardware design, network management and software programming. There is a large technological skills gap across gender and income and between high-income and low- and middle-income countries.

**Elements**:

a) The company has a programme that supports digital skills development for employability or entrepreneurship.
b) The company has a long-term approach to support digital skills development for employability or entrepreneurship.
c) The company discloses information on the goal for its programme.
d) The company reports input or output metrics for its programme.
e) The company reports the impact of its programme.

**Sources**: ITU (2018); OECD (n.d)

**Alignment with the SDGs**:

- 4.4.1 Proportion of youth and adults with ICT skills
- 8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.
- 8.6 By 2020, substantially reduce the proportion of youth not in employment, education or training.

## B03 Workforce resilience

**Indicator**: The company builds workforce resilience to technological change, digitalisation and automation

**Rationale**: The digital skills gap among workers is a growing concern. Technological change, digitalisation and automation are creating changes in jobs, requiring workers to adapt continuously to use evolving digital tools. Digital literacy and upskilling are critical, as articulated in global frameworks like the Global Digital Compact[xvii] and UN definition of digital inclusion[xviii], to ensure workers can effectively adapt to and benefit from digital advancements. The World Economic Forum and McKinsey highlight the transformative impact of technological disruption on jobs, stressing the urgency for corporate-driven upskilling and reskilling initiatives. By integrating workforce development into their strategies, digital technology companies address economic disparity, safeguard employee futures, and align workforce capabilities with evolving business needs. This approach is also an opportunity for inclusive growth and innovation.

**Elements:**

    a)   The company discloses its process(es) for identifying skills gaps for workers affected by technological change, digitalisation or automation

    b)   The company has a programme(s) for mitigating the impact of technological change, digitalization or automation on their workforce

    c)   The company reports inputs or outputs metrics of the programme(s)

    d)   The company reports the impact of its programme(s)

**Sources**: SFIA (2024); GRI 404 (2016)

**Alignment with the SDGs:**

- 8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services
- 8.5.2 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value

## C01 Cybersecurity

**Indicator**: The company demonstrates accountability for cybersecurity.

**Rationale**: Cybersecurity threats discourage Internet use as they give rise to fears about online safety. Digital companies are at particular risk as the digital industry is one of the most targeted by cybercriminals.[xix] Yet, companies often do not assign sufficient high-level accountability for cybersecurity. The United States Securities and Exchange Commission requires public companies to disclose cybersecurity risks and incidents.[xx] Companies need to assure stakeholders that they take cybersecurity seriously and assign high-level accountability and resources to maintaining it.

Senior-level oversight of cybersecurity can serve to indicate that the company dedicates appropriate accountability, managerial capacity and resources to preventing, mitigating and resolving cybersecurity risks.[xxi] If companies are proactive about cybersecurity, digital inclusion will improve because users will feel safer using digital technologies.

Rapid response to information security incidents is essential. Companies have created special units (e.g. computer emergency response team, computer security incident response team) to protect, detect and respond to cybersecurity incidents. As cyber threats often extend across borders, global cooperation is essential. The Forum of Incident Response and Security Teams, with over 500 members, fosters global 'cooperation and coordination in incident prevention, to stimulate rapid reaction to incidents, and to promote information sharing among members and the community at large'.[xxii]

**Elements**:

    a)   The company has a policy commitment to maintain cybersecurity.

    b)   The company assigns accountability for cybersecurity at senior level.

    c)   The company has a committee with clear responsibility for cybersecurity.

d) The company has a document that details how cybersecurity is managed within the organisation.
e) The company has a security response team.
f) The company has a valid ISO/IEC 27001 certification.

**Sources**: ETSI (2020); ISO/IEC 27001(2022); NIST (2024); SASB TC-SI-230a.2 (2023); WEF (2021)

**Alignment with the SDGs**:

- 9.1 Develop quality, reliable, sustainable and resilient infrastructure.

## C02 Personal data

**Indicator**: The company applies responsible practices for personal data.

**Rationale**: Companies routinely collect personal information on their clients and users. This data is used for various purposes, such as analytical insights, client contact and targeting paid advertisements. As custodians of personal data, companies play a critical role in ensuring the data is kept safe and not used for nefarious purposes.

Protection of personal data is a fundamental right linking to SDG target 16.10: 'Protect fundamental freedoms.' SDG target 16.10 calls for 'public access to information'. In this regard, it is important for stakeholders to know about data breach incidents to better understand risk and how companies are dealing with it. Both the GRI and SASB global reporting frameworks recommend that companies should disclose the number of data breaches they experience.

**Elements**:

a) The company considers data privacy a key topic in its materiality analysis.
b) The company has a group-wide privacy policy with principles applicable to all subsidiaries and all locations.
c) The company publishes a transparency report at least once a year in which it details the number of government demands for user information it has received by country and the number of requests it has complied with.
d) The company discloses information about breaches of customer privacy.

**Sources**: GRI 418-1 (2016); IEEE(2022); Ranking Digital Rights (2020); SASB TC-IM-230a.1 (2023); SASB TC-TL-220a.4

**Alignment with the SDGs**:

- 16.10 Ensure public access to information and protect fundamental freedoms (...)

## C03 Child rights in the digital environment

**Indicator**: The company protects child rights in the digital environment.

**Rationale**: The rights of every child must be respected, protected and fulfilled in the digital environment, as set out in General Comment 25 by the UN Committee on the Rights of the Child. Globally, over 1 in 3 Internet users is a child, and yet, according to the UN International Children's

Emergency Fund (UNICEF), children are at heightened risk of exploitation, data breaches and privacy violations online.[xxiii]

As more children engage with digital technologies, they face specific risks, including exposure to harmful content, cyberbullying and the potential misuse of personal data. Companies that offer digital services, whether directly or through their value chains, must take an approach integrating safety-by-design and privacy-by-design to protect these vulnerable users by, for example, establishing robust policies, conducting risk assessments and ensuring transparent data handling practices.

**Elements**:

a) The company discloses a policy commitment to protect child rights in the digital environment.
b) The company has a grievance mechanism that is focused on child rights in the digital environment.
c) The company carries out an impact assessment in relation to child rights in the digital environment.
d) The company provides educational tools/resources about the services it offers for protecting child rights in the digital environment.
e) The company handles children's data responsibly.

**Sources**: EU ESRS S4 (2023); GDPR Art.8 (n.d); UN's General Comment No. 25 (2021); UNICEF (2020, 2024)

**Alignment with the SDGs**:

- 3.4 By 2030, (...) promote mental health and well-being.
- 16.2 End abuse, exploitation, trafficking and all forms of violence against and torture of children.

## D01 Open innovation and tech ecosystem support

**Indicator**: The company practices open innovation and supports technology ecosystems.

**Rationale**: Open source has transformed the way software is developed and is driving innovation across the globe. Communities of dispersed developers are building on open source software to make it better and adaptable to new innovative uses.[xxiv] The Global Digital Compact and Pact for the Future emphasise the importance of digital public goods, including open source software, open data, open AI models and open standards, which empower societies and facilitate digital cooperation.

Supporting start-up ecosystems, particularly those led by vulnerable groups, also drives bottom-up innovation. Many digital companies have a dedicated venture capital fund. There is an opportunity for companies to channel some of that funding into promising start-ups whose founders are from vulnerable groups. Company support for incubators and affordable access to relevant products for start-ups can also help boost the tech ecosystem.

**Elements:**

a) The company is a member of an international standards organisation.
b) The company has an open source/standards strategy.
c) The company has open source/standard projects and initiatives.

d) The company has an initiative for venture capital investments in start-ups founded by persons from underrepresented groups.
e) The company has a specific programme for supporting start-ups founded by persons from underrepresented groups.
f) The company has a specific programme to supporting social or non-profit enterprises.

**Sources:** GDC (2024); Linux Foundation (n.d); UNPRI (2006)

**Alignment with the SDGs:**

- 8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalisation and growth of micro-, small- and medium-sized enterprises, including through access to financial services.
- 9.b Support domestic technology development, research and innovation in developing countries (…)
- 17.16 (…) partnerships that mobilise and share knowledge, expertise, technology and financial resources (…) in particular [in] developing countries

## D02 Ethical artificial intelligence

**Indicator**: The company implements ethical AI practices that respect human rights

**Rationale**: The emergence of frontier technologies, particularly AI, has immense potential for solving some of the world's greatest challenges, but it also presents many risks. These include reducing the need for human intervention, threatening job security, posing dangers to privacy and enhancing potential for discrimination.[xxv]

AI can play an important role in achieving the SDGs. But it also carries huge human rights and other risks that can cause serious harms if it is developed without careful scrutiny, transparency and commitment to responsible principles. In 2023, 28% of ICT firms used AI, higher than any other sector.[xxvi] Holding digital technology companies accountable for the way they develop and use AI has become more critical than ever.

**Elements**:

a) The company has AI principles at group level.
b) The company commits to align its practices with regional or international AI frameworks/principles.
c) The company's AI principles incorporate respect for human rights.
d) The company carries out human rights impact assessments for the AI systems it develops or uses.
e) The company discloses its AI governance mechanisms.

**Sources**: European Union (2020); ICCR (2023); The Danish Institute for Human Rights (2020); UNESCO (2023)

- 10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.

## D03 Diversity and inclusivity in research and development

**Indicator**: The company promotes diversity and inclusivity among its workforce, especially in science, technology, engineering and mathematics (STEM), ICT and R&D roles.

**Rationale**: Development of digital goods and services needs to be inclusive to meet the needs of diverse global users. Yet, women and other vulnerable groups remain underrepresented in the digital sector. As digital technologies increasingly underpin how we work and live, it becomes equally crucial for underrepresented groups to have a voice in shaping and creating these technologies, to ensure these do not perpetuate bias and discrimination. Digital technology companies are influential towards achieving digital inclusion of underrepresented groups through the employment they provide, the R&D they undertake and the products and services they deliver globally.

For a digital technology company, representation of minority groups is even more important in the tech teams that build products and services. Increasing the number of underrepresented groups (beyond gender) involved during the design process leads to more innovation in the development of digital products and services.

Companies need to exhibit leadership in diversifying their technical workforce, moving past the common lament that those with requisite skills are not available. If the educational system is failing, companies need to take concrete actions to preserve their resilience and adaptability in a changing world.

**Elements**:

a) The company discloses employment metrics, by underrepresented group.
b) The company reports number of staff in STEM, IT or tech/engineering/R&D roles, by underrepresented group.
c) The company has a programme to support staff from at least one underrepresented group in their technical or professional growth.
d) The company has a time-bound target to increase the proportional number of employees from at least one underrepresented group in STEM, IT or R&D roles.
e) The company discloses a policy committing to building a diverse and inclusive workplace

**Sources**: Bloomberg ([2023](#)); GRI 405 ([2016](#))

**Alignment with the SDGs:**

- 5.5.2 Proportion of women in managerial positions
- 8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation (...)
- 9.b Support domestic technology development, research and innovation in developing countries (...)

## E01 Economic contribution

**Indicator**: The company discloses its economic contribution.

**Rationale**: Some digital businesses are able to provide digital services remotely to customers around the world using little to no infrastructure of their own, yet they gain substantial value from interaction with users. [xxvii] This can lead to imbalanced economic value distribution, particularly in tax payments, which impacts governments' abilities to fund essential services in developing countries. [xxviii]

Taxation, critical to achieving SDG target 17.1 on resource mobilisation, is increasingly challenged by digitalisation, prompting global efforts like the OECD/G20 framework to address these issues. [xxix,xxx] Digital companies need to be transparent about their global economic value generation and distribution. Inaction on the part of companies only serves to strengthen reasons to be critical of them and harms their reputations. Moreover, without vibrant and growing economies across the globe, digital companies will find it increasingly challenging to sell their goods and services.

**Elements**:

a) The company discloses, in one table, all of the elements of its direct economic value generated and distributed (EVG&D), except community investments.
b) The company discloses community investments.
c) The company discloses the income taxes it pays in all its countries of operation.
d) The company provides a breakdown of its workforce across all countries of operation.
e) The company reports its indirect economic impacts.

**Sources**: GRI 201-1; GRI 203-2; GRI 207-4

**Alignment with the SDGs**:

- 7.1 Strengthen domestic resource mobilisation, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.
- 8.3 Promote development-oriented policies that support productive activities, decent job creation (…)

## E02 Greenhouse gas emissions

**Indicator**: The company reduces its scope 1, 2 and 3 GHG emissions in line with a 1.5°C pathway.

**Rationale**: Emissions among digital companies rose by 8% between 2020 and 2022.[xxxi] Regardless, GHG emissions reporting by digital companies suffers increasingly from transparency issues.[xxxii] According to the GHG Protocol guidance, disclosing scope 2 location-based emissions is mandatory, while market-based emissions should only be included if applicable. However, some companies only report the generally lower market-based figure, which can be misleading as it does not accurately reflect their actual emissions from electricity consumption. Furthermore, as companies increasingly consider upstream and downstream emissions (scope 3), they sometimes shift emissions from one scope or category to another, hampering transparency and comparability.

Some digital companies have large supply chains with significant GHG emissions. Supply chain emissions generally far outnumber companies' operational emissions.[xxxiii] It is, therefore, crucial for companies to work with their supply chains to reduce emissions. Some companies already obligate suppliers to meet some type of environmental obligations, particularly for GHG emissions (e.g. reporting emissions inventories, moving to renewables, establishing an emissions reduction target).

**Elements**:

a) The company reports its GHG emissions.
b) The company sets targets to reduce its GHG emissions.
c) The company reports progress on reducing its GHG emissions.
d) The company's targets are aligned with a 1.5°C pathway.

**Sources**: ACT-D Commit, Transform, Disclose (2022); CDP 5.5, 7.5, 7.6, 7.7, 7.8, 7.10, 7.11 (2024a); ESRS E1 (2023); GRI 305-1, 305-2, 305-3 (2024); SBTi (n.d.); SBTN (2024a)

**Alignment with the SGDs**:

- 13.2 Integrate climate change measures into national policies, strategies and planning.

## E03 Resource efficiency

**Indicator**: The company reduces its water use and non-renewable energy share.

**Rationale**: Growing digitalisation is resulting in increasing use of natural resources. For digital inclusion to be truly beneficial, it must not lead to environmental degradation. Monitoring and improving energy use and water pollution helps ensure that digital expansion does not come at the cost of environmental harm, which can affect the same populations that digital inclusion aims to empower.

Environmental sustainability is closely tied to digital inclusion and rights because communities that benefit from digital inclusion efforts may also bear the environmental costs associated with digital infrastructure, such as energy-intensive data centres and potential water pollution from manufacturing facilities. Ensuring that digital inclusion initiatives are sustainable helps protect these communities from environmental harm, supporting their right to a clean and safe environment.

**Elements**:

a) The company reports its water use and/or its energy consumption.
b) The company sets targets to reduce its water use and/or increase its renewable energy share.
c) The company reports progress on reducing its water use and/or increasing its renewable energy share.

**Sources**: GRI 302; GRI 303; SBTN (2024); TNFD (2023)

**Alignment with the SGDs**:

- 6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.
- 7.2.1 Renewable energy share in the total final energy consumption

# Core social indicators

The core social indicators reflect society's expectations for socially responsible business practices. They assess whether companies are on track to meet these expectations by evaluating how well they respect human rights, provide and promote decent work, and act ethically.

WBA integrates a common set of core social indicators (CSIs) into all system transformation methodologies to assess whether companies demonstrate a sufficient commitment towards socially responsible business conduct. These indicators are used to assess companies, regardless of the sector in which they operate, based on publicly available information. The 18 CSIs represent 20% of the total Digital Inclusion Benchmark score.

## 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. 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.

**Elements:**

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

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

### 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 International Labour Organization (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 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 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**: CHRB A02; FLA Code of Conduct; GRI 103-2; UNGP 12 and 16(c); UNGPRF A1

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**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)

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## CSI03 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:**

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

**Sources:** CHRB A08; UNGP 22; UNGPRF C6

## CSI04 Identifying human rights risks and impacts

**Indicator:** The company proactively identifies its human rights risks and impacts on an ongoing 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 its operations and supply chains, understanding which risks are most prevalent for relevant (affected) stakeholders and which risks and impacts need to be understood more closely. 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.

**Elements:**

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.

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.

c) The company describes how it involves affected stakeholders and internal or independent external human rights experts in its human rights risks and impact identification process(es).

**Sources:** CHRB D01; GRI 412-1 and 414-2; HRIB, 1.2.1; UNGP 17 and 18; UNGPRF B2 and C3

## CSI05 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:** CHRB D02; GRI 412-1 and 414-2; HRIB 1.2.1; UNGP 17, 18 and 24; UNGPRF B1, B2 and C3

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


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

## 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.

**Elements:**

a) The company indicates that it has one or more mechanisms, 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:** ARP 7.1, 8.1 and 8.8; CHRB E02; GRI 103-2; UNGP 22, 29 and 30; UNGPRF C6.1 and C6.3

## Providing and promoting decent work

## CSI09 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 promoting good health (SDG 3) and decent work and economic growth (SDG 8).

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

## 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 ensuring 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 by 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:** CHRB A03; ETI 5; GLWC; HRIB 2.4.1 and 8.2.3; ICESCR Art. 7; SA8000 IV.8.1; UNGC Forward Faster


## CSI 11 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 those on good health (SDG 3) and on decent work and economic growth (SDG 8).

**Elements:**

a) The company has a publicly available policy statement committing 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:** CHRB F13 and F14; ETI 6; FLA VIII; ILO No. 1, 14 and 106

## CSI 12 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 workers' voices into business decisions becomes less likely.

In global supply chains, workers often fear dismissal or retaliation when trying to organise 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:** CHRB F07 and F08; WDI 9.2 and 9.5; WEF Core Dignity & Equality

## CSI 13 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, achieving gender equality and empowering all women and girls (SDG 5), reducing inequality (SDG 10) and empowering and promoting the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status (target 10.2), ensuring decent work (SDG 8) and achieving full and productive

employment and decent work for all women and men, and equal pay for work of equal value (target 8.5).

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

## CSI 14 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 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 to gender equality and women's empowerment.

b) The company discloses one or more time-bound targets on gender equality and women's empowerment.

c) The company maintains a gender balance (between 40-60%) in its highest governance body.

d) The company discloses the ratio of basic salary and remuneration of women to men for 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

## Acting ethically

## CSI 15 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 their 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:** GDPR Art. 1; RDR P3, P4 and P8

## CSI 16 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 governance body and supported by appropriate controls and transparency, which complies with both the letter and spirit of the law in the countries where the company operates as well as ensures the right amount of tax is paid at the right time in the countries where the company creates 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 it pays in each tax jurisdiction where it is a resident for tax purposes.

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

## 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 anti-bribery and anti-corruption approach that is overseen by the highest governance 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 towards 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 one or more publicly available policy statements or policies setting out its lobbying and political engagement approach.

b) The company discloses the total monetary value of financial and in-kind political contributions it has made directly by country and by recipient/beneficiary.

c) The company discloses the total monetary value of financial and in-kind political contributions it has made indirectly 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:** EFRAG 2022; Draft ESRS G1; GRI 415; TI Political Engagement Principles

# Acknowledgments

# Appendices

## Appendix 1: Abbreviations and acronyms

| | |
|---|---|
| CSI | Core Social Indicators |
| G20 | Group of 20 |
| GRI | Global Reporting Initiative |
| GSMA | GSM Association |
| ICT | information and communications technology |
| ISO | International Organization for Standardization |
| IT | information technology |
| ITU | International Telecommunication Union |
| OECD | Organization for Economic Cooperation and Development |
| R&D | research and development |
| RDR | Ranking Digital Rights |
| SASB | Sustainable Accounting Standards Board |
| SDG | Sustainable Development Goal |
| UN | United Nations |
| WBA | World Benchmarking Alliance |

## Appendix 2: Stakeholders consulted

AMD
America Movil
Amundi
Boston Common Asset Management
BSR
Center for Long-Term Cybersecurity at Berkeley
Danish Institute for Human Rights
Deutsche Telekom
E-Governance and Internet Governance Foundation for Africa (EGIGFA)
European Center for Not-for-Profit Law (ECNL)
Global Child Forum
Global Network Initiative (GNI)
HP
KPN
Middlesex University of London
Nokia
Orange
Paradigm Initiative
PLDT
Safaricom
Soros Fund Management
The Sustainability Group at Loring, Wolcott & Coolidge
UNICEF
Women at the Table

## Appendix 3: Methodology review guiding principles

1. **Relevance**. Methodology is up to date and relevant and reflects changes in the landscape and role of companies.

2. **Robustness**. Metrics are robust and can fairly compare companies against each other.

   Indicators are streamlined to focus on tangible outcomes and impact-driven metrics. Most qualitative evidence and commitments are excluded, with qualitative assessments now limited to activity-based evidence and areas lacking established quantitative metrics.

3. **Consistency**. Capacity for time-series analysis and performance tracking between successive benchmarks is maintained.

4. **Feasibility.** Data can be collected practically by WBA and companies.

5. **Impact**. Revisions focus on what is needed most and aim to achieve maximum *impact*, i.e. transformed systems and improved business impact on people, workers, communities and the environment, particularly in developing countries.

6. **Alignment**. Methodology aligns with international instruments, relevant initiatives and other WBA benchmarks. Methodology is complementary to what exists rather than duplicating.

   Indicator structure, language and definitions are consistent within and across WBA benchmarks. Indicators generally follow a consistent structure: regular reporting, time-bound target and reporting on progress.

## Appendix 4: Key changes between the 2021 and 2024 indicators

| 2021 Methodology indicators | 2024 Methodology key changes |
| --- | --- |
| **A.1 Digital technology access** | **A01 Digital technology access**<br><br>• No more points for short-term efforts without sustained commitment;<br>• Increased emphasis on longevity, maturity, and sustainability of initiatives;<br>• Stricter focus on intended beneficiaries: Programme must specifically target vulnerable groups to qualify;<br>• Expanded reporting requirements to ensure thorough tracking of contributions, output, and reach;<br>• Greater demand for clear, demonstrable impact and outcomes. |
| **A.2 Digital inclusivity for women and girls** | This indicator has been removed. Gender is now captured as elements under various indicators. |
| **A.3 Digital access for diverse users** | **A03 Inclusivity for people with disabilities**<br><br>While the scope remains about covering accessible design, usability improvements, inclusive workplace, and user feedback mechanisms, the updated indicator has a stronger focus on corporate commitments and systemic application of accessibility standards across products and services. |
| **A.4 Direct economic contribution** | **E01 Economic contribution**<br><br>The scope of the indicator remains the same |
| **S.1 Basic digital skills development** | **B01 Digital literacy**<br><br>Minor changes in the scope of the indicator. It remains about basic skills needed to be able to use digital devices and consume content, and do so safely.<br><br>*Note: The structure of the indicator is the same as A01. Therefore, the key changes for A01 apply to B01 as well.* |
| **S.2 Intermediate digital skills development** | **B02 Digital skills development**<br><br>The updated indicator focuses on the above-basic skills needed to be stay relevant in the digital transformation (employment/entrepreneurship). It integrates the scope of the old S.2 and S.3 indicators, i.e. technical skills to become a specialist in digital/ICT professions and digital skills that people can apply in a non-ICT sector. Additionally, the programme must target at least one specific group (women, youth, workers, unemployed) to qualify. The new B02 better aligns with broader societal needs and put more focus on |

| | demonstrating sustained contributions to livelihoods and employability.<br><br>*Note: The structure of the indicator is the same as A01. Therefore, the key changes for A01 apply to B02 as well.* |
|---|---|
| **S.3 Technical digital skills development** | This indicator has been removed with some of the content in its scope included in B02 |
| | **B03 Workforce upskilling/reskilling**<br><br>This new indicator captures the growing changes in employment due to the impact of technological change, digitalisation and automation. Digital technology companies have a role to play in upskilling and reskilling their workers to ensure their resilience in an increasingly digital world. |
| **S.4 School connectivity** | **A02 School digitalisation**<br><br>The scope has been expanded to not only include providing connectivity to schools but also the provision of digital technologies in schools for learning.<br><br>*Note: The structure of the indicator is the same as A01. Therefore, the key changes for A01 apply to A02 as well.* |
| **U.1 Accountability for cybersecurity** | **C01 Cybersecurity**<br><br>This indicator combines both aspects of old U.1 and U.2 into a unified focus on corporate accountability for cybersecurity, including senior accountability and comprehensive incident management. With the new scoring approach, the evaluation of governance structures and their operational effectiveness will be more robust and asks for greater transparency and reporting on cybersecurity measures. |
| **U.2 Cybersecurity monitoring, remediation and reporting** | This indicator was merged with U.1 with the element on data breaches moving to C02. |
| **U.3 Personal data** | **C02 Personal data**<br><br>There have been minor changes in the scope of the indicator, namely the inclusion of the element on data breaches (in former U.2). |
| **U.4 Digital risks and harms** | **C03 Child's rights in the digital environment**<br><br>This is a new indicator based on insights from the 2023 Digital Inclusion Benchmark report |
| **I.1 Open innovation** | **D01 Open innovation and tech ecosystem support**<br><br>I1 and I2 have been merged into D01 with minor changes in scope. The element on university collaboration has been removed. Other elements remain the same but with a stronger focus on inclusivity and measurable impact. |
| **I.2 Technology innovation ecosystems** | This indicator has been removed. Elements falling under this indicator have been incorporated in D01 |
| **I.3 Sustainable development** | This indicator has been split into two: |

| | |
|---|---|
| | **E01 Greenhouse gas emissions**<br><br>**E03 Resource efficiency**<br>the scope of this indicator has been expanded to include water consumption |
| **I.4 Inclusive and ethical research and development** | This indicator has been split into two:<br><br>**D02 Ethical AI**<br>The focus of this indicator has been updated to focus solely on company efforts to implement ethical AI with a focus on transparency, ethics and governance.<br><br>**D03 diversity and inclusivity in research and development**<br>Minor enhancements have been made to the scope of the indicator to not only assess disclosed evidence related to gender but also other underrepresented groups. A new element assessing companies' commitment to diversity and inclusivity was also included, evaluating anti-discrimination policies, hiring and career advancement biases. |

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**WORLD BENCHMARKING ALLIANCE**

Prins Hendrikkade 25, 1021 TM Amsterdam The Netherlands. www.worldbenchmarkingalliance.org