

## Methodology for SDG indicator 12.6.1

### Proposal from the Custodian Agencies:

May 2019

#### 1. Background and context:

In September 2015, the United Nations Sustainable Development Summit adopted a new framework to guide development efforts between 2015 and 2030, entitled “Transforming our world: the 2030 Agenda for sustainable development”. The Agenda contains 17 Sustainable Development Goals (SDGs), divided into 169 targets, which are informed by 244 Indicators. Sustainable Development Goal 12, *Ensure sustainable consumption and production patterns*, promotes increased human well-being while decoupling economic growth from resource use and environmental degradation. The SDG 12 targets cover a range of entry points and actors for promoting responsible consumption and production. This includes acknowledging the critical role of the private sector in the shift to sustainable consumption and production patterns, with:

- **Target 12.6 Encourage companies to adopt sustainable practices and to integrate sustainability information into their reporting cycle.**
- **Indicator 12.6.1 Number of companies publishing sustainability reports.**

The development of indicators takes place under the umbrella of the Inter-agency and Expert Group on Sustainable Development Goal Indicators (IAEG-SDGs), which currently classifies indicator 12.6.1 as a Tier III indicator, which means it does not yet have an internationally recognized methodology. The Indicator is under the custodianship of two UN agencies: UN Environment and UNCTAD, and as part of this responsibility as custodian agencies, they are tasked with leading the methodological development of the indicator, as well as overseeing the data collection and reporting process up to 2030.

**The following presents the methodology proposed by the custodian agencies for review and feedback from the IAEG-SDG.**

## 2. A focus on companies publishing sustainability information

While the private sector has a critical role to play in the attainment of the SDGs, Target 12.6 and Indicator 12.6.1 are the only ones specifically monitoring the practices of private sector entities. While Indicator 12.6.1 counts the number of companies producing “sustainability reports”, the custodian agencies consider the indicator an important opportunity not only to monitor and promote the growth in sustainability reporting globally, but also to monitor and promote high quality reporting, promote the integration of sustainability information into the annual reporting cycle of companies, and promote sustainability practices by companies (as mentioned in the Target under which the indicator falls). Attempts have therefore been made to integrate all of these aspects into the methodology, to the extent possible.

Given the above, the custodian agencies propose an approach whereby:

- Rather than simply counting the number of companies publishing stand-alone sustainability reports, the indicator methodology will focus on the sustainability information published by a company, whether in the form of a stand-alone sustainability report, or integrated within other company reports, such as the annual report. Therefore, in this respect, for the purposes of this indicator, ‘sustainability report’ can refer to a stand-alone sustainability report, or sustainability information reported under other formats, such as integrated into the company’s annual report.
- Not every document entitled ‘sustainability report’ will be counted towards the indicator, given that the quality of these reports varies greatly, and that many may not contain meaningful information on all aspects of sustainability (governance, economic, social and environmental).
- A minimum requirement is therefore proposed, whereby for a company to be counted towards the indicator, it must have published information on a set of key disclosure elements covering the company’s governance practices as well as economic, social and environment impacts. This will ensure that companies who produce sustainability reports that are weak in terms of their disclosure will not be counted and should promote more rigorous reporting.

## 3. A minimum requirement for the inclusion of a company in the indicator

It is proposed that, to be counted towards the indicator, companies must publish information that meets a “Minimum requirement” of disclosure. A core set of economic, environmental, social and governance disclosures of sustainability information is therefore identified. In defining these disclosure elements, the custodian agencies attempted to align with the disclosures that appear in existing related reporting frameworks, including the IIRC reporting framework, the Global Reporting Initiative Standard (GRI), the Sustainability Accounting Standards Board (SASB).

It also attempts to align with the UNCTAD Core Indicators for company reporting on the contribution towards the attainment of the Sustainable Development Goals. UNCTAD has prepared Guidance on Core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals (SDGs) to support entities in the provision of information under indicator 12.6.1 and governments in assessing the private sector contribution to the SDGs. The Guidance reflects the Agreed Conclusions of the thirty-fourth session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR), which in 2017 requested UNCTAD to develop the guiding document. The UNCTAD Guidance includes detailed definitions and data sources for the core indicators in the company accounts to assist the entities in the reporting.

**The purpose is not to create a new reporting standard or framework, but to ensure that the minimum requirement for Indicator 12.6.1 is aligned with existing global frameworks currently used by companies, so that they may continue to use these frameworks and be counted towards the indicator.**

The result is the following list of proposed disclosure elements<sup>1</sup>:

### Disclosure elements for the Minimum Requirement:

#### Institutional and governance:

- Materiality assessment\*
- Sustainability strategy and/or principles related to sustainability
- Management approach to address materiality topics
- Governance structure, including for economic, environmental and social issues
- Key impacts, risks, opportunities
- Anti-fraud, anti-corruption and anti-competitive behaviour practices

#### Economic:

- Direct measure of economic performance (revenue, net profit, value added, payouts to shareholders)
- Indirect measure of economic performance (community investment, investment in infrastructure or other significant local economic impact)

#### Environmental:

- Energy consumption and energy efficiency
- Water consumption, wastewater generation, integrated water resource management practices, or water recycling/re-use and efficiency
- Greenhouse gas emissions
- Other emissions and effluents, including Ozone-depleting substances, Nitrogen Oxides (NOX), Sulphur Oxides (SOX), and chemicals
- Waste generation, including hazardous wastes
- Waste minimisation and recycling practices
- Use and/or production of hazardous chemicals and substances

#### Social:

- Occupational health and safety
- Total number of employees, by contract type and gender
- Employee training
- Unfair and illegal labour practices and other human rights considerations
- Diversity, equal opportunity and discrimination in governance bodies and among employees
- Worker rights and collective agreements

*\* In the context of the SDG reporting, materiality should take on the broadest possible scope for all industries. Adoption of the Goals required multi-stakeholder consultations, and all parties agreed that certain aspects of economic, environmental and social activities were material to them. It is also consistent with the Task Force on Climate-related Financial Disclosures (TCFD) report on climate-related financial risk disclosure, which indicates climate-related risk as a non-diversifiable risk that affects nearly all industries. The notion that some baseline aspects of sustainability information have an intrinsic impact on material risks is also echoed by the European Commission action plan on financing sustainable growth.*

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<sup>1</sup> Guidance on acceptable metrics will also be provided.

The methodology will make allowance for application of the **'comply or explain' principle for the minimum standard**, which allows reporting entities to highlight why certain disclosures are not relevant for their specific company and make it more accessible to small companies. However, this would not apply to issues that have been identified as material to the company, on which they are expected to report.

#### 4. Promoting more ambitious reporting through an advanced level

While establishing a minimum requirement in terms of reporting ensures that only companies disclosing meaningful information on all aspects of sustainability are counted towards the indicator, it could be perceived as giving the message that the minimum suffices and that companies do not need to go beyond it.

Therefore, it is proposed that the methodology include an advanced level, with a further set of disclosure elements which would further provide impetus for examining and reporting on the sustainability practices and impacts of the company. These include: 1) stakeholder engagement, 2) assessing impacts beyond the company boundaries and along the supply chain; 3) supplier and consumer engagement on sustainability issues; 4) procurement and sourcing practices; and 5) environmental performance information in the form of intensity values to be monitored over time, such as consumption of energy, water or materials per unit of production or per unit of profit.

Having different levels will also allow for information to be collected on the degree of reporting of different companies, including whether the same companies produce more ambitious reports, and go further in their sustainability practices with time, such as through supplier engagement. It would allow for companies who are beginning to produce sustainability reports to be counted towards the indicator once they achieve the minimum level, but provide incentive, through their inclusion in the indicator count, for them to work towards more ambitious reporting and demonstrate their progress over time.

### Advanced level requirement:

As for minimum requirement, with the following additional disclosures and/or indicators:

#### Institutional and governance:

- Details of supply chain
- Details of stakeholder engagement surrounding sustainability performance
- Details of remuneration

#### Economic

- Sustainable public procurement policies and practices
- Percentage or proportion of local suppliers/procurement
- Charitable donations

#### Environmental

- Supplier environmental assessment
- Material consumption, sourcing of materials and reclaimed or recycled materials used
- Energy intensity and renewable energy sources
- Water intensity and Integrated water resource management
- GHG intensity
- Waste intensity
- Biodiversity impacts
- Supplier and consumer/customer engagement on environmental issues

#### Social

- Supplier social assessment
- Local community impacts
- Supplier and consumer engagement on sustainability issues

## 5. Definitions for sustainability reporting under Indicator 12.6.1

While many companies report at the group level, many of their impacts will be local, and some subsidiaries or franchises produce separate sustainability reports. As a practice that should be encouraged, and one that is useful to monitor, is therefore proposed to count both the group and subsidiary/franchise level separately, as separate entities.

## 6. Inclusion of a company under a specific country

It is proposed that:

- Multi-national companies are included in the country in which they are listed, or in the country where the head office is found.
- When a multinational company produces specific separate reports, with disaggregated information per country, for the different countries they operate in, these would be counted separately under the indicator count for each country.
- When the data for the indicator is aggregated at the sub-regional, regional and global levels, double-counting will be avoided, so a company may appear under several countries, but will only be counted once at regional and global levels.

## 7. Process for collation of reports and reporting for indicator 12.6.1:

The custodian agencies propose to establish a global platform or database which would:

- Collate and analyse sustainability reports through advanced analytics to determine coherence with the minimum requirement and advanced level
- Provide country specific information
- Aggregate data at sub-regional, regional and global levels (avoiding double-counting of the same companies)
- Disaggregate data (company size, per industry)

The Custodian Agencies will mine existing global and national-level report aggregators, to analyse the reports included in their databases. A preliminary list of repositories is included in Annex II.

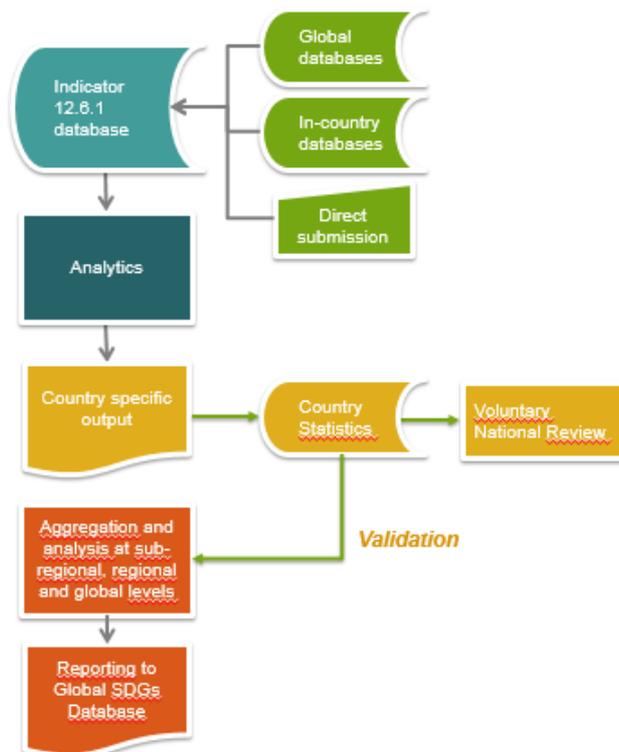
Provision will also be made for manual submission by individual report generators. This is particularly important for small companies whose reports may not be included in the global databases.

Advanced analytics will scan the report content and determine their compliance with the minimum standard or advanced level. They will also assign each company to a country according to the criteria listed above, to determine the number of companies per country publishing sustainability information.

This information will be communicated to each government individually, for their validation. They will also have the opportunity to seek clarification, contest the information, or provide complementary data to the custodian agencies for inclusion in the indicator count.

The platform will also automate the aggregation of data to obtain a global figure as well as data per UN sub-region and region for inclusion in the Global SDGs Database, and as a basis for the analysis of progress carried out annually for the United Nations Sustainable Development Goals Report and Secretary General's Report on Progress towards the Sustainable Development Goals.

The figure below outlines the process:



The aim of the platform is simply to provide information on trends in reporting sustainability information. It will not carry out any benchmarking exercise of the sustainability performance of companies, which is carried out by other platforms.

The platform will be online and open access. It will include filters so that governments or other stakeholders will be able to filter the information themselves, per country, sector, company size or disclosure element, to obtain the desired information.

- **While the platform will provide data for each country, this will be sent to each government for review and verification. Each government will be able to propose amendments to the data should they have further information to complement that provided by the database.**
- **While common definitions of company size, industries (defined below), etc. are required to be used by the custodian agencies for analysis and aggregation at regional and global levels and reporting to the SDGs Report, national governments may choose to use different definitions for their own analysis and reporting, such as for their Voluntary National Reviews (VNRs). Filters will be included on the online platform for the database which will allow governments and other users to filter information according to their own national definitions.**

## 8. Disaggregation of data:

The system would generate the following kind of information for each country, then aggregate per sub-region, region and globally (avoiding double-counting of companies during the aggregation):

### 1. Total number of companies publishing reports that:

- Meet the minimum requirements
- Meet the advanced level requirement

### 2. Data disaggregated per company size

Company sizes are currently defined differently in different jurisdictions. For Indicator 12.6.1, a simple split of 'large' and 'small' could be proposed, with large being more than 250 employees, and small and medium being less than 250 employees. This is in line with the Global Reporting Initiative (GRI), UN Global Compact definitions, and is the most frequent definition at the national level in terms of employee number. No minimum turnover requirement is prescribed due to the wide variation in turnover of companies of this size between countries.

This is the definition of a company size that will be used by the custodian agencies for aggregation and comparability of data and analysis of trends at sub-regional, regional and global levels. However, definitions of company size used by national governments when carrying out their own analysis and presenting their Voluntary National Reviews could be different, in line with their national definitions.

### 3. Data disaggregated per sector

We propose to use the International Standard Industrial Classification of All Economic Activities (ISIC) (first level classification) to provide information on the number of companies publishing sustainability reports per industry.

- A. Agriculture, forestry and fishing
- B. Mining and quarrying
- C. Manufacturing
- D. Electricity, gas, steam and air conditioning supply
- E. Water supply; sewerage, waste management and remediation activities
- F. Construction

- G. Wholesale and retail trade; repair of motor vehicles and motorcycles
- H. Transportation and storage
- I. Accommodation and food service activities
- J. Information and communication
- K. Financial and insurance activities
- L. Real estate activities
- M. Professional, scientific and technical activities
- N. Administrative and support service activities
- O. Public administration and defense; compulsory social security
- P. Education
- Q. Human health and social work activities
- R. Arts, entertainment and recreation
- S. Other service activities
- T. Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use
- U. Activities of extraterritorial organizations and bodies

#### **4. Proportion of reports that have undergone verification/assurance of complete report**

Complete list of accepted assurance standards and tools to be defined.

## Annex 1: Comparison of related Reporting Frameworks used to define minimum requirement

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI	SASB Sector Specific Frameworks
<b>Minimum requirements</b>	<p><b>Institutional and governance:</b></p> <ul style="list-style-type: none"> <li>• Materiality assessment</li> <li>• Sustainability strategy and/or principles related to sustainability</li> <li>• Management approach to address material topics</li> </ul>		<p>Principle 7: Businesses should support a precautionary approach to environmental challenges;</p> <p>Principle 8: undertake initiatives to promote greater environmental responsibility; and</p>	<p><b>Guiding Principles:</b></p> <ul style="list-style-type: none"> <li>• Strategic focus and future orientation</li> <li>• Connectivity of information</li> <li>• Stakeholder relationships</li> <li>• Materiality</li> <li>• Conciseness</li> <li>• Reliability and completeness</li> <li>• Consistency and comparability</li> </ul>	<p><b>Reporting Principles:</b></p> <ul style="list-style-type: none"> <li>• Stakeholder inclusiveness</li> <li>• Sustainability context</li> <li>• Materiality</li> <li>• Completeness</li> </ul> <p><b>102: General disclosures:</b></p> <p>102-2: a. A description of the organisation's activities b. primary brands, products and services, including an explanation of any products or services that are banned in certain markets</p> <p>102-11: Precautionary Principle or approach</p> <p>102-13: a. A list of the main membership of industry or other associations, and national or international advocacy organisations</p> <p>102-16: Values, principles, standards</p>	<ul style="list-style-type: none"> <li>• Business Ethics</li> </ul>

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI	SASB Sector Specific Frameworks
					<p>and norms of behaviour</p> <p>102-47: a. A list of the material topics identified in the process for delivering report content</p> <p><b>103-1 Explanation of the material topic and its boundary</b></p> <p>103-1 a: An explanation of why the topic is material</p> <p>103-1-b: The boundary of the material topic, which includes a description of:</p> <ul style="list-style-type: none"> <li>i. where the impacts occur</li> <li>ii. the organisation's involvement with the impacts. For example, whether the organisation has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> <li>c. Any specific limitation regarding the boundary topic.</li> </ul> <p><b>103-2 the Management approach and its components</b></p>	

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI	SASB Sector Specific Frameworks
					<b>103-3 Evaluation of management approach</b>	
	<ul style="list-style-type: none"> <li>Governance structure, including for economic, environmental and social issues</li> </ul>	<p><b>D1: Corporate Governance Disclosures</b></p> <p>D.1.1. Number of board meetings and attendance rate</p> <p>D.1.2. Number and percentage of female board members</p> <p>D.1.3. Board members by age range</p> <p>D.1.4. Number of meetings of audit committee and attendance rate</p> <p>D.1.5. Compensation: total compensation per board member (both executive and non-executive directors)</p>		<p><b>Content elements:</b></p> <ul style="list-style-type: none"> <li>Organizational overview and external environment</li> <li>Governance</li> <li>Business model</li> <li>Strategy and resource allocation</li> <li>Performance</li> </ul> <p>Basis of presentation</p>	<p><b>102: General disclosures</b></p> <p>102-14: Statement from the most senior decision-maker of the organisation (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organisation and its strategy for addressing sustainability.</p> <p>102-17: Mechanisms for advice and concerns about ethics</p> <p>102-18: Governance structure</p> <p>102-20: Executive-level responsibility for economic, environmental and social topics</p> <p>102-19: Delegating authority</p> <p>102-22: Composition of the highest governance body and its committee</p> <p>102-23: Chair of the highest governance body</p>	

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI	SASB Sector Specific Frameworks
					102-24: Nominating and selecting the high governance body 102-26: Role of highest governance body in setting purpose, values and strategy 102-27: Collective knowledge of highest governance body 102-28: Evaluating the high governance body's performance 102-32: Highest governance body's role in sustainability report	
	<ul style="list-style-type: none"> <li>Key impacts, risks, opportunities</li> </ul>			<b>Content elements:</b> <ul style="list-style-type: none"> <li>Risks and opportunities</li> <li>Outlook (challenges and uncertainties)</li> </ul>	<b>102: General disclosures</b> 102-15: Key impacts, risks and opportunities 102-25: Conflicts of interest 102-29: Identifying and managing economic, environmental and social impacts 102-30: Effectiveness of risk management process 102-31: Review of economic, environmental and social topics 102-33: Communicating critical concerns	<ul style="list-style-type: none"> <li>Business model resilience</li> <li>Climate Change Adaptation</li> <li>Critical Incident Risk Management</li> <li>Systemic Risk Management</li> <li>Management of the Legal &amp; Regulatory Environment</li> <li>Investment, Credit, and Underwriting ESG Risks (Financial sector only)</li> </ul>

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI	SASB Sector Specific Frameworks
					102-34: Nature and total number of critical concerns 102-46: Defining report content and topic boundaries 102-47: List of material topics 102-44: Key topics and concerns raised <b>307: Environmental Compliance</b> 307-1: Non-compliance with environmental laws and regulations	
	<ul style="list-style-type: none"> <li>Anti-fraud, anti-corruption and anti-competitive behaviour practices</li> </ul>	<b>D.2 Anti-corruption practices</b> D.2.1. Amount of fines paid or payable due to settlements D.2.2. Average number of hours of training on anti-corruption issues, per year per employee	<b>Principle 10:</b> Businesses should work against corruption in all its forms, including extortion and bribery		<b>205: Anti-corruption</b> 205-1: Operations assessed for risks related to corruption 205-2: Communication and training about anti-corruption policies and procedures 205-3: Confirmed incidents of corruption and actions taken <b>206: Anti-competitive behaviour</b> 206-1: Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	Competitive Behaviour
	<b>Economic</b>					

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI	SASB Sector Specific Frameworks
	<ul style="list-style-type: none"> <li>Direct measure of economic performance (revenue, net profit, value added, payouts to shareholders)</li> </ul>	<b>A.1 Revenue and/or (net) value added</b> A.1.1. Revenue A.1.2. Value added A.1.3. Net value added			<b>201: Economic performance</b> 201-1: Direct economic value generated and distributed 201-2: Financial implications and other risks and opportunities due to climate change 201-3: Defined benefit plan obligations and other retirement plans 201-4: Financial assistance received from government	
	<ul style="list-style-type: none"> <li>Indirect measure of economic performance (community investment, investment in infrastructure or other significant local economic impact)</li> </ul>	A.2.1. Taxes and other payments to government A.3.1 Green investment A.3.2. Community Investment			<b>203: Indirect economic impacts</b> 203-1: Infrastructure investments and services supported 203-2: Significant indirect economic impacts <b>415-1: Political contributions</b>	
	<b>Environmental</b>					
	<ul style="list-style-type: none"> <li>Energy consumption and energy efficiency</li> </ul>	<b>B.5 Energy consumption</b> B.5.1. Renewable energy B.5.2. Energy efficiency	Principle 9: encourage the development and diffusion of environmentally friendly technologies.		<b>302: Energy</b> 302-1: Energy consumption within the organisation 302-2: Energy consumption outside the organisation 302-3: Energy intensity	Energy management

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI	SASB Sector Specific Frameworks
					302-4: Reduction of energy consumption 302-5: Reductions in energy requirements of products and services	
	<ul style="list-style-type: none"> <li>Water consumption and water efficiency</li> </ul>	<b>B.1 Sustainable use of water</b> B.1.2. Water use efficiency			<b>303: Water</b> 303-1: Water withdrawal by source	Water and Wastewater Management
	<ul style="list-style-type: none"> <li>Wastewater generation</li> </ul>				<b>306: Effluents and waste</b> 306-1: Water discharge by quality and destination 306-3: Significant spills 306-5: Water bodies affected by water discharges and/or runoff	Water and Wastewater Management
	<ul style="list-style-type: none"> <li>Greenhouse gas emissions</li> </ul>	<b>B.3 Greenhouse gas emissions</b> B.3.1. Greenhouse gas emissions (scope 1) B.3.2. Greenhouse gas emissions (scopes 1 and 2)			<b>305: Emissions</b> 305-1: Direct (Scope 1) GHG emissions 305-2: Energy indirect (Scope 2) GHG emissions 305-3: Other indirect (Scope 3) GHG emissions 305-4: GHG emissions intensity 305-5: Reduction of GHG emissions	Climate impacts/GHG emissions
	<ul style="list-style-type: none"> <li>Other emissions and effluents, including Ozone-depleting substances,</li> </ul>	B.4.1. Ozone-depleting substances and chemicals			<b>305: Emissions</b> 305-6: Emissions from ozone depleting substances (ODS)	Air quality

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI	SASB Sector Specific Frameworks
	Nitrogen Oxides (NOX), Sulphur Oxides (SOX), and chemicals				305-7: Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	
	<ul style="list-style-type: none"> <li>Waste generation, including hazardous wastes</li> </ul>	B.2.3. Hazardous waste			<b>306: Effluents and waste</b> 306-1: Water discharge by quality and destination 306-2: Waste by type and disposal method 306-3: Significant spills 306-4: Transport of hazardous waste 306-5: Water bodies affected by water discharges and/or runoff	Waste and Hazardous Materials Management
	<ul style="list-style-type: none"> <li>Waste minimisation and recycling practices</li> </ul>	<b>B.2 Waste management</b> B.2.1. Reduction of waste generation B.2.2. Waste reused, remanufactured and recycled			306-2: Waste by type and disposal method	Waste and Hazardous Materials Management
	<ul style="list-style-type: none"> <li>Use and/or production of hazardous chemicals and substances</li> </ul>	<b>B.4 Chemicals, including pesticides and ozone-depleting substances</b> B.4.1..Ozone-depleting substances and chemicals				Materials Sourcing
	<b>Social</b>					
	<ul style="list-style-type: none"> <li>Occupational health and safety, reporting as injuries, fatalities</li> </ul>	<b>C.3 Employee health and safety</b>	Principle 1: Businesses should support and respect the		<b>403: Occupational health and safety</b>	Employee Health & Safety Management

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI	SASB Sector Specific Frameworks
	and/or training and interventions	C.3.1. Expenditures on employee health and safety as a proportion of revenue C.3.2. Frequency /incident rates of occupational injuries	protection of internationally proclaimed human rights;  Principle 2: make sure that they are not complicit in human rights abuses;  Principle 4: the elimination of all forms of forced and compulsory labour;  Principle 5: the effective abolition of child labour;		403-1: Workers representation in formal joint management-worker health and safety committees 403-2: Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities 403-3: Workers with high incidence or high risk of disease fatalities 403-4: Health and safety topics covered in formal agreements with trade unions	
	<ul style="list-style-type: none"> <li>Total number of employees, by contract type and gender</li> </ul>	<b>C.1 Gender equality</b> C.1.1. Proportion of women in managerial positions			<b>405-2: Ratio of basic salary and remuneration of women to men</b> <b>102-8: Information on employees and other workers</b> a. Total number of employees by employment contract (permanent and temporary), by gender. b. Total number of employees by employment contract (permanent and temporary), by region. c. Total number of employees by	

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI	SASB Sector Specific Frameworks
					<p>employment type (full-time and part-time), by gender</p> <p>d. Whether a significant portion of the organisation's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees</p> <p><b>202-1 Ratios of standard entry level wage by gender compared to local minimum wage</b></p> <p><b>202-2 proportion of senior management hired from the local community</b></p>	
	<ul style="list-style-type: none"> <li>Employee training</li> </ul>	<p><b>C.2 Human capital</b></p> <p>C.2.1. Average hours of training per year per employee</p> <p>C.2.2: Expenditure on employee training per year per employee</p> <p>C.2.3. Employee wages and benefits as a proportion of revenue, with breakdown by employment type and gender</p>			<p><b>404: Training and education</b></p> <p>404-1: Average hours of training per year per employee</p> <p>404-2: Programs for upgrading employee skills and transition assistance programs</p> <p>404-3: Percentage of employees receiving regular performance and career development reviews</p>	Labor Practices and Compensation
	<ul style="list-style-type: none"> <li>Unfair and illegal labour practices and</li> </ul>				<p><b>401: Employment</b></p> <p>401-1: New employee</p>	Human rights

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI	SASB Sector Specific Frameworks
	other human rights considerations				<p>hires and employee turnover</p> <p>401-2: Benefits provided to full-time employees that are not provided to temporary or part time employees.</p> <p>401-3 Parental leave</p> <p>403-1: Workers representation in formal joint management</p> <p><b>402: Labour/management relations</b></p> <p>402-1: Minimum notice periods regarding operational charges</p> <p><b>408: Child labour</b></p> <p>408-1: Operations and suppliers at significant risk for incidents of child labour</p> <p><b>409: Forced or compulsory labour</b></p> <p>409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labour'</p> <p><b>410: Security practices</b></p> <p>410-1: Security personnel trained in human rights policies or procedures</p> <p><b>411: Rights of indigenous peoples</b></p>	

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI	SASB Sector Specific Frameworks
					<p>411-1: Incidents of violations involving rights of indigenous peoples</p> <p><b>412: Human rights assessment</b></p> <p>412-1: Operations that have subject to human rights reviews or impact assessments</p> <p>412-2: Employee training on human rights policies or procedures</p> <p>412-3: Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening</p>	
	<ul style="list-style-type: none"> <li>Diversity, equal opportunity and discrimination</li> </ul>		Principle 6: the elimination of discrimination in respect of employment and occupation.		<p><b>405: Diversity and equal opportunity</b></p> <p>405-1: Diversity of governance bodies and employees</p> <p><b>406: Non-discrimination</b></p> <p>406-1: Incidents of discrimination and corrective action taken</p>	Employee Recruitment, Engagement, and Diversity
	<ul style="list-style-type: none"> <li>Workers rights and collective agreements</li> </ul>	<p><b>C.4 Collective agreements</b></p> <p>C.4.1. Percentage of employees covered by collective agreements</p>	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the		<p><b>407: Freedom of association and collective bargaining</b></p> <p>407-1: Operations and suppliers in which the right to</p>	

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI	SASB Sector Specific Frameworks
			<b>right to collective bargaining</b>		freedom of association and collective bargaining may be at risk	
Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI	SASB Sector Specific Frameworks
<b>Advanced Level</b>	<ul style="list-style-type: none"> <li>Details of supply chain</li> </ul>				<p><b>102: General disclosures</b></p> <p>102-9: a. A description of the organisation's supply chain, including its main elements as they relate to the organisation's activities, primary brands, products and services</p> <p>102-10: Significant changes to the organisation and its supply chain</p> <p><b>308: Supplier environmental assessment</b></p> <p>308-1: New suppliers that were screened using environmental criteria</p> <p>308-2: Negative environmental impacts in the supply chain and actions taken</p> <p>103</p>	Supply Chain Management
As for Minimum standard, with the following additional disclosures and/or indicators:	<ul style="list-style-type: none"> <li>Details of stakeholder engagement surrounding sustainability performance</li> </ul>			Guiding Principles: Stakeholder relationships	<p><b>Reporting Principles:</b></p> <ul style="list-style-type: none"> <li>Stakeholder inclusiveness</li> </ul>	

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI	SASB Sector Specific Frameworks
					<b>102: General disclosures</b> 102-21: Consulting stakeholders on economic, environmental and social topics 102-40: List of stakeholder groups 102-42: Identifying and selecting stakeholders 102-43: Approach to stakeholder engagement	
	<ul style="list-style-type: none"> <li>Details of remuneration</li> </ul>	<b>C.3 Human capital</b> C.2.3. Employee wages and benefits as a proportion of revenue, with breakdown by employment type and gender			<b>102: General disclosures</b> 102-35: Remuneration policies 102-36: Process for determining remuneration 102-37: Stakeholders' involvement in remuneration 102-38: Annual total compensation ratio 102-39: Percentage increase in annual total compensation ratio	
	Economic					
	<ul style="list-style-type: none"> <li>Sustainable public procurement policies and practices</li> <li>Percentage or proportion of local suppliers/procurement</li> <li>Charitable donations</li> </ul>	<b>A.3 New investment/expenditures</b> A.3.1. Green investment A.3.2. Community investment			<b>204: Procurement practices</b> 204-1: Proportion of spending on local suppliers	

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI	SASB Sector Specific Frameworks
		A.3.3. Total expenditures on research and development <b>A.4 Total local supplier/purchasing programmes</b> A.4.1. Percentage of local procurement				
	<b>Environmental</b>					
	<ul style="list-style-type: none"> <li>Supplier environmental assessment</li> </ul>				<b>308: Supplier environmental assessment</b> 308-1: New suppliers that were screened using environmental criteria 308-2: Negative environmental impacts in the supply chain and actions taken	
	<ul style="list-style-type: none"> <li>Material consumption, sourcing of materials and reclaimed or recycled materials used</li> </ul>				<b>301: Materials</b> 301-1: Materials used by weight or volume 301-2: Recycled input materials used 301-3: Reclaimed products and their packaging materials	Materials Sourcing
	<ul style="list-style-type: none"> <li>Energy intensity and renewable energy sources</li> </ul>	<b>B.5 Energy consumption</b> B.5.1. Renewable energy	Principle 9: encourage the development and diffusion of environmentally friendly technologies.		<b>302: Energy</b> 302-3: Energy intensity 302-4: Reduction of energy consumption 302-5: Reductions in energy requirements of products and services	Energy management

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI	SASB Sector Specific Frameworks
	<ul style="list-style-type: none"> <li>Water intensity and integrated water resources management</li> </ul>	<b>B.1 Sustainable use of water</b> B.1.1. Water recycling and reuse B.1.3. Water stress			<b>303: Water</b> 303-1: Water withdrawal by source 303-2: Water sources significantly affected by withdrawal of water 303-3: Water recycled and reused	Water and Wastewater Management
	<ul style="list-style-type: none"> <li>GHG Emissions intensity</li> </ul>				<b>305: Emissions</b> 305-4: GHG emissions intensity	
	<ul style="list-style-type: none"> <li>Waste intensity</li> </ul>	<b>B.2 Waste management</b> B.2.1. Reduction of waste generation B.2.2. Waste reused, re-manufactured and recycled B.2.3: Hazardous waste			306-2: Waste by type and disposal method	Waste and Hazardous Materials Management
	<ul style="list-style-type: none"> <li>Biodiversity impacts</li> </ul>				<b>304: Biodiversity</b> 304-1: Operational sites owned, leased, managed in or adjacent to, protected areas and areas of high biodiversity value outside protected areas 304-2: Significant impacts of activities, products and services on biodiversity 304-3: Habitats protected or restored 304-4: IUCN Red List species and national conservation list species with habitats	Ecosystem Impacts



Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI	SASB Sector Specific Frameworks
					<p>417-2: Incidents of non-compliance concerning products and service information and labelling</p> <p>417-3: Incidents of non-compliance concerning marketing communications</p> <p><b>418: Customer policy</b></p> <p>418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data</p>	

## Annex 2: Global and national repositories to mine for global 12.6.1 Database

Name	Web address	Country	Focus	Website language(s)	Report language(s)	Run by	Quality criteria applied	Separate or Integrated reports (or both)	Access	Aggregation on company type/size	Quantity of reporting companies
Corporate Social Responsibility Centre	<a href="http://www.csrcp.com/index.php/reporting-data-base/search-reports">http://www.csrcp.com/index.php/reporting-data-base/search-reports</a>	Pakistan	National	EN	EN	Other	No	Separate reports	Free	No	around 50 reports
Sustainability Reports	<a href="http://www.sustainability-reports.com/">http://www.sustainability-reports.com/</a>	Netherlands	Mostly national	EN	NL, EN, DE, FR	Business/sec tural	No	Both	Free	No	around 250 reports
Duurzaamheidsverslag	<a href="http://www.duurzaamheidsverslag.nl/bedrijf/">http://www.duurzaamheidsverslag.nl/bedrijf/</a>	Netherlands	Mostly national	NL	NL, EN, FR, DE	Business/sec tural	No	Both	Free	No	around 250 reports
Responsabilitata Sociala	<a href="http://www.responsabilitatesociala.ro/">http://www.responsabilitatesociala.ro/</a>	Romania	National	RO	RO	Other	No	Separate reports	Free	No	around 40 companies
Corporate Register	<a href="http://corporateregister.com/">http://corporateregister.com/</a>	Global	Global	EN	Multiple, only reports in Latin scripts	Business/sec tural	No	Both	Partly free	No	83,368 reports of 13,842 organizations
Online Reports Database	<a href="http://www.online-report.com/report-type/sustainability-report/">http://www.online-report.com/report-type/sustainability-report/</a>	Global	Mostly Europe	EN	Mostly EN	Business/sec tural	No	Both	Free	No	Around 700 reports
Global Reporting Initiative	<a href="http://database.globalreporting.org/">http://database.globalreporting.org/</a>	Global	Global	EN	Multiple	Other	Yes, mixed	Both	Free	No	10,407 organizations, 39,024 reports
British Library	<a href="http://www.bl.uk/reshelp/findhelprestype/coannrep/companyreports.html">http://www.bl.uk/reshelp/findhelprestype/coannrep/companyreports.html</a>	United Kingdom	National	EN	EN	Government	No	Both	Otherwise restricted	No	Unknown
MIT Dewey Annual Reports collection	<a href="http://libguides.mit.edu/c.php?g=176014&amp;p=1160945">http://libguides.mit.edu/c.php?g=176014&amp;p=1160945</a>	United States	National	EN	EN	Other	No	Separate reports	Free	No	Around 33,000
Thomson Reuters Eikon	<a href="http://financial.thomsonreuters.com/en/products/tools-applications/trading-investment-tools/eikon-trading-software.html">http://financial.thomsonreuters.com/en/products/tools-applications/trading-investment-tools/eikon-trading-software.html</a>	United States	Global	EN	EN	Business/sec tural	No	Both	Paid	No	6000 companies, around 2500 sust report per year
Annual Reports	<a href="http://www.annualreports.com/">http://www.annualreports.com/</a>	United States	Global	EN	EN	Business/sec tural	No	Both	Free	No	Around 53,000
Order Annual Reports	<a href="https://www.orderannualreports.com/">https://www.orderannualreports.com/</a>	United States	Global	EN	EN	Business/sec tural	No	Both	Otherwise restricted	No	Undisclosed
Financial Times Company Content Hub	<a href="http://markets.ft.com/research/Markets/Company-Content">http://markets.ft.com/research/Markets/Company-Content</a>	United Kingdom (Nikkei)	Global	EN	EN	Business/sec tural	No	Both	Free	No	Undisclosed

<b>Northcote</b>	<a href="http://www.northcote.co.uk/">http://www.northcote.co.uk/</a>	United Kingdom	National	EN	EN	Business/sectoral	No	Both	Otherwise restricted	No	Undisclosed
<b>Annual Reports at Academic Business Libraries</b>	<a href="https://apps.lib.purdue.edu/abldars/index.php">https://apps.lib.purdue.edu/abldars/index.php</a>	United States	National	EN	EN	Government	No	Separate reports	Otherwise restricted	No	Unknown
<b>The Public Register</b>	<a href="http://www.prars.com/search/alpha/A">http://www.prars.com/search/alpha/A</a>	United States	North America	EN	EN	Business/sectoral	No	Both	Otherwise restricted	No	>400
<b>GRI Sustainability Disclosure Database</b>	<a href="http://database.globalreporting.org/">http://database.globalreporting.org/</a>	Global	Global	EN	various	Other	No	Separate reports	Free	No	>38,000
<b>NSE Infobase Corporate Social Responsibility Database</b>	<a href="http://www.nseinfobase.com/single-product15.aspx">http://www.nseinfobase.com/single-product15.aspx</a>	India	India	EN	EN	Business/sectoral	No	Separate reports	Paid		
<b>NSE Infobase Annual Reports Database</b>	<a href="http://www.nseinfobase.com/single-product6.aspx">http://www.nseinfobase.com/single-product6.aspx</a>	India	India	EN	EN	Business/sectoral	No	Separate reports			
<b>Online Reports Database</b>	<a href="https://www.online-report.com/">https://www.online-report.com/</a>	Austria/Italy	Mostly Europe	EN	Mostly EN	Business/sectoral	No	Both	Free	No	469 annual reports, 104 sust reports
<b>CSR Hub</b>	<a href="https://www.csrhub.com/">https://www.csrhub.com/</a>	Global	Global	EN	EN	Business/sectoral	No	Both	Paid	No	>17000 companies rated
<b>Raporty Społeczne</b>	<a href="http://raportySpołeczne.pl/biblioteka-raportow/">http://raportySpołeczne.pl/biblioteka-raportow/</a>	Poland	National	PL	PL	Mixed	No	Separate reports	Free	No	231 reports
<b>Integrated Reporting Examples Database</b>	<a href="http://examples.integratedreporting.org/home">http://examples.integratedreporting.org/home</a>	United Kingdom	Global	EN	EN	Other	No	Integrated reports	Free	No	Few hundred
<b>IRAS Reports database</b>	<a href="http://www.iras.co.za/frmResources.aspx?SubPageID=15">http://www.iras.co.za/frmResources.aspx?SubPageID=15</a>	South Africa	National	EN	EN	Business/sectoral	No	Both	Otherwise restricted	No	few hundred
<b>Materials and Quantitative Indicators Database</b>	<a href="http://www.sustainabilityreport.cn/">http://www.sustainabilityreport.cn/</a>	China	National	CN	CN	Business/sectoral	No	Separate reports	Free	No	3722 companies, 11128 reports

<b>Deutscher Nachhaltigkeitskodex</b>	<a href="http://www.deutscher-nachhaltigkeitskodex.de/en/database/database.html">http://www.deutscher-nachhaltigkeitskodex.de/en/database/database.html</a>	Germany	National	DE, EN	DE, EN	Government	Yes, mixed	Separate reports	Free	No	few hundred
<b>Nachhaltigkeitsberichte.at</b>	<a href="http://www.nachhaltigkeitsberichte.at/">http://www.nachhaltigkeitsberichte.at/</a>	Austria	National	DE	DE	Other	Yes, mixed	Separate reports	Free	No	less than a hundred
<b>Unternehmen Verantwortung Gesellschaft e.V.</b>	<a href="http://www.csr-vision.net">http://www.csr-vision.net</a>	Germany	National	DE	DE	Other	No	Separate reports	Free	No	less than a hundred
<b>Lebensart VerlagsGmbH</b>	<a href="http://www.businessart.at/nachhaltigkeitsberichte">http://www.businessart.at/nachhaltigkeitsberichte</a>	Austria	National	DE	DE	Other	No	Separate reports	Free	No	around a hundred
<b>BCSD Portugal</b>	<a href="http://www.bcsdportugal.org/publicacoes/relatorios">http://www.bcsdportugal.org/publicacoes/relatorios</a>	Portugal	National	PT	PT	Mixed	Yes, mixed	Separate reports	Free	No	less than a hundred
<b>EIDER</b>	<a href="http://www.stats.environnement.developpement-durable.gouv.fr/Eider/">http://www.stats.environnement.developpement-durable.gouv.fr/Eider/</a>	France	National/regional	FR	FR	Government	Yes, mixed	Both	Free	No	>5,000
<b>RSE et PED</b>	<a href="http://www.rse-et-ped.info/rse/4-rapports-annuels-rse/">http://www.rse-et-ped.info/rse/4-rapports-annuels-rse/</a>	France	Global (developing countries)	FR	FR	Mixed	Yes, mixed	Both	Free	No	Undisclosed
<b>EDGAR (Electronic Data Gathering, Analysis, and Retrieval) U.S. Securities and Exchange Commission (SEC)</b>	<a href="https://www.sec.gov/edgar/searchedgar/companysearch.html">https://www.sec.gov/edgar/searchedgar/companysearch.html</a>	USA	National	EN	EN	Government	Yes	Both	Free	No	21 million filings from companies