

Approach and outcomes

Overview of WEF-IBC core metrics



Governance

Setting purpose: Company's stated purpose by which a business proposes solutions to economic, environmental and social issues

Governance body composition: Composition of the highest governance body and its committees

Material issues impacting stakeholders: Topics material to stakeholders and the company, how topics were identified, and how stakeholders were engaged

Anti-corruption: Anti-corruption training, number/nature of incidents, and initiatives/stakeholder engagement to combat corruption

Protected ethics advice and reporting mechanisms: Internal/external mechanisms to seek advice and report concerns about ethical/lawful behavior

Integrating risk and opportunity into business process: Principal ESG risks facing the company specifically (including material economic, environmental and social issues, including climate change and data stewardship), appetite of risks, change in risks over time, and response to changes



Planet

GHG emissions: For all relevant GHGs, report in (tCO₂e) GHG Protocol Scope 1 and 2 emissions, and estimate/report material upstream and downstream (GHG Protocol Scope 3) emissions where material

TCFD implementation: Fully implement TCFD recommendations, or if necessary, disclose timeline for implementation and commitment to set GHG standards in line with Paris Agreement goals

Land use and ecological sensitivity: Number and area of sites owned, leased, or managed in or adjacent to protected and/or Key Biodiversity Areas (KBA)

Water consumption and withdrawal in water stressed areas: Report for operation where material, mega liters of water consumed and the percentage of each in regions with high or extremely high baseline water stress. Additionally, estimate and report for full value chain.



People

Diversity and inclusion (%): Percent of employees per employee category (age group, gender, and other indicators of diversity)

Pay equality (%): Basic salary/remuneration for each employee category by significant locations of operation for priority areas of equality

Wage level (%): Ratio of the standard entry level wage by gender compared to the local minimum wage and the ratio of the annual total compensation of the CEO to the median of the annual total compensation of its employees, except CEO

Risk of incidents of child, forced or compulsory labour: Operations and suppliers with significant risk of incidents of child, forced or compulsory labor

Health & safety (%): Number, rate, and type of fatalities and work-related injuries; Workers' access to non-occupation medical and healthcare services (including scope of access)

Training provided (#, \$): Average hours of training by gender and employee category; cost of training/development per full time employee



Prosperity

Absolute number and rate of employment: Number and rate of new hires and employee turnover by age group, gender, other indicators of diversity and region

Economic contribution: 1) Direct economic value generated and distributed (EVG&D),
2) Financial assistance received from the government

Financial investment contribution: 1) Capital expenditures minus depreciation,
2) share buybacks plus dividend payments

Total R&D expenses (\$): Costs related to R&D

Total tax paid: Total global tax borne by the company, including corporate income taxes, property taxes, non-creditable value-added tax (VAT) and other sales taxes, employer-paid payroll taxes, and other taxes that constitute costs to the company, by category of taxes