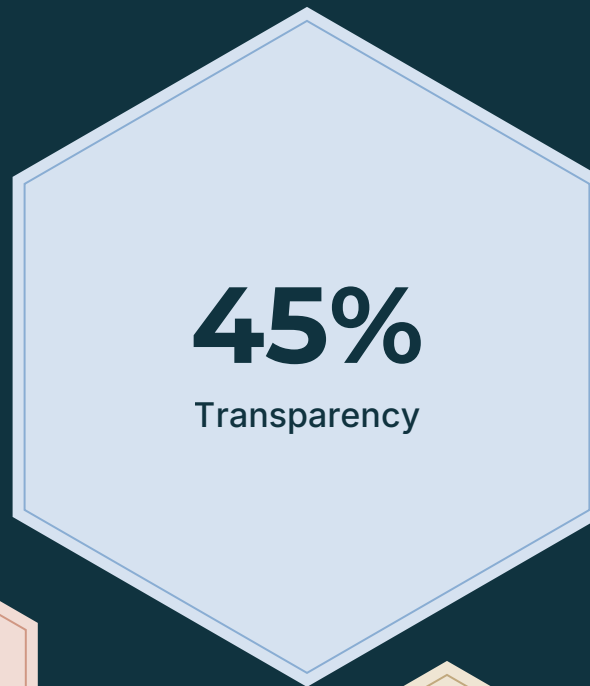




Criteria List

Transparency Evaluation Standard for ESG Reporting (TESER)

Evaluation basis, methodology and all assessment criteria of the Transparency Award ESG Reporting

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evaluation clusters

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Evaluation

Evaluation basis: Transparency Evaluation Standard for ESG Reporting (TESER)

All submitted sustainability reports are evaluated on the basis of the Transparency Evaluation Standard for ESG Reporting (TESER), an assessment model developed by EUPD Research for the objective evaluation of transparency, traceability and structural quality in ESG reporting.

The standard integrates key European and international frameworks, including CSRD, ESRS, GRI, UN Global Compact, SDGs, TCFD, GHG Protocol and SBTi, and comprises 370 weighted assessment criteria across five clusters. The criteria are reviewed, validated and further developed annually.

The five evaluation clusters

45 % Transparency	15 % Environmental	15 % Social	15 % Governance	10 % Regulatory Landscape
Cluster	Weighting	Content		
● Transparency	45 %	Clarity and comprehensibility of communication, including objectives, performance measurement, targeted stakeholder engagement		
● Environmental	15 %	Environmental performance along the ESRS topics E1–E5		
● Social	15 %	Social dimension along the ESRS topics S1–S4		
● Governance	15 %	Quality and effectiveness of corporate governance (ESRS G1)		
● Regulatory Landscape	10 %	Alignment with regulatory, normative and market-related ESG frameworks		

The clusters in detail

T Transparency **45 %**

The Transparency cluster is divided into six subclusters:

T.RP	Reporting Format including reporting year and scope of consolidation, layout and structure of reporting, foreword by the management	T.SM	Stakeholder Management including identification of internal and external stakeholder groups, systematic integration of their interests into strategy and targets
T.VC	Value Chain including presentation of the organisation's own value chain, key products and services, sustainable supply chain	T.TS	Target System including emission reduction targets, degree of target achievement, transparent handling of missed targets
T.M	Methodology including materiality analysis, estimates and proxies used, impact measurement and life cycle assessments	T.AV	Assurance and Verification including external assurance of the sustainability report, level of assurance, certifications and awards

E Environmental **15 %**

The Environmental cluster is divided into five subclusters:

E.EEI	Emissions and Environmental Impact including greenhouse gas emissions (Scope 1–3), pollution along the value chain	E.REM	Resource Management including energy consumption, share of renewable energy, material use, water consumption
E.BM	Biodiversity Management including protection and conservation measures, deforestation, impacts on marine ecosystems	E.WM	Waste Management including volumes of waste generated, type of recovery or disposal, hazardous and non-hazardous waste
E.RM	Risk Management including climate-related and environmental risks of the organisation's own business activities, associated management measures		

S Social 15 %

The Social cluster is divided into five subclusters:

S.W	Workforce including workforce structure by gender and type of employment, share of women in leadership positions, discrimination	S.CE	Community Engagement including relationships with local communities, social impacts of business activities, community investments
S.CI	Consumer Interests including substantiation of environmental claims, accessibility, consumer protection as well as health and safety standards	S.WC	Working Conditions including occupational accidents and occupational diseases, risk assessments, accident prevention in the workplace
S.MSS	Minimum Social Safeguards including child and forced labour, due diligence, supplier code of conduct		

G Governance 15 %

The Governance cluster is divided into three subclusters:

G.ACM	Anti Corruption Management including whistleblowing systems, anti-corruption policies, corrective measures	G.BE	Business Ethics including code of conduct, handling of conflicts of interest, cybersecurity and data protection
G.CS	Corporate Structure including legal form and governance structure, composition of the management body, anchoring of ESG at management level		

R Regulatory Landscape 10 %

The Regulatory Landscape cluster is divided into five subclusters that reflect different types of regulatory, normative and market-related ESG sources:

R.RAA	Reporting, Accounting and Auditing Standards including CSRD, ESRS, GRI, ISSB, IFRS Sustainability Standards	R.LDR	Laws, Directives and Regulations (EU) including EU Taxonomy, CSDDD, SFDR, supply chain requirements
R.IIA	International Frameworks, Initiatives & Agreements including UN Global Compact, SDGs, OECD Guidelines, Paris Agreement, TCFD, TNFD	R.CRM	Certifications, Ratings & Market Instruments including ESG ratings, certifications, green bonds, EcoVadis, FSC, CDP
R.MSN	Models, Scenarios & Nature Conservation Classifications including IPCC climate scenarios, planetary boundaries, biodiversity models, IUCN Red List		

Evaluation process

The evaluation follows a multi-stage procedure:



AI-supported analysis

Natural Language Processing and Retrieval-Augmented Generation assign relevant text passages to the assessment criteria.



Analyst validation

EUPD Research's ESG analysts manually validate the assignments and review critical passages in a peer review process.



Independent third-party review

Since 2026, the results have additionally been reviewed by an independent, accredited third party. This ensures the validity of the results, an objective evaluation and the exclusion of conflicts of interest.

The evaluation takes place at the end of the application period.

Company size-dependent weighting

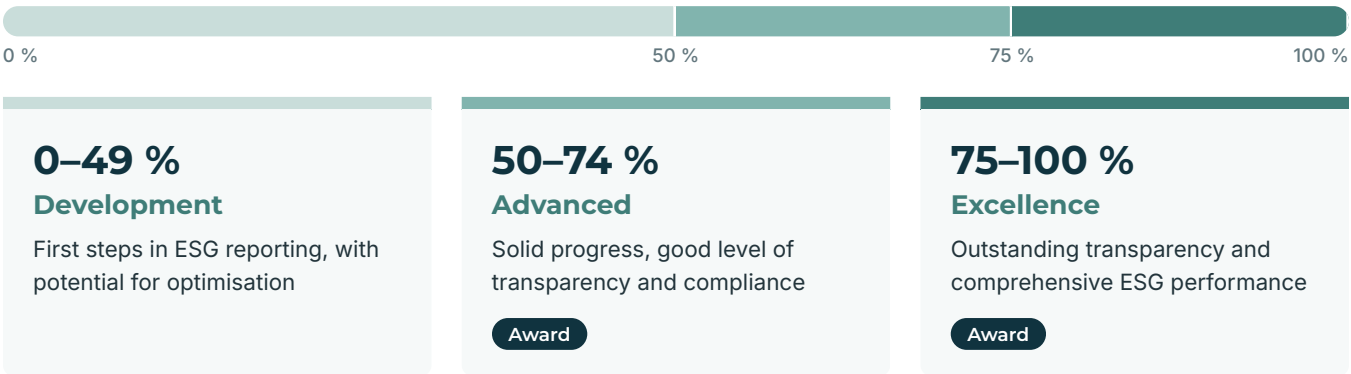
To enable fair comparison between organisations of different sizes, each criterion is assigned a group-specific weighting. This weighting reflects how relevant and feasible a criterion is for the respective comparison group, for example for large companies subject to the CSRD compared with small and medium-sized enterprises.

An example

The integration of relevant stakeholders' interests into the sustainability strategy or strategic targets through systematic procedures (dialogues, surveys, materiality analyses) is regarded as expected best practice for large companies subject to the CSRD. For small companies without a corresponding reporting obligation, such engagement would be taken into account in the assessment via the Voluntary Excellence score. This ensures that results remain fairly and meaningfully comparable within the respective comparison group.

Result levels

Based on the total score achieved, each organisation is assigned to one of three levels:



Organisations at Advanced level and above receive an award as part of the ESG Transparency Award.



Leading Company

In addition to being classified in one of the three levels, an organisation can achieve the special status of "Leading Company". To do so, it is sufficient to meet one of the following two criteria:

Best organisation within its own comparison group (industry and size)

or

Overall score of more than 90 %

Leading Companies are specially honoured as pioneers in their industry and size class and are publicly recognised at the Award Ceremony during European Sustainability Week.

Seal licensing

From Advanced level upwards (Advanced and Excellence), all award-winning organisations have the opportunity to license the category they have achieved with the official quality seal for online and print media. Licensing is optional.

Organisations that additionally achieve "Leading Company" status and have already licensed their Advanced or Excellence seal automatically also receive the corresponding Leading Company version of the seal.



Transparency

Clarity and comprehensibility of communication, including objectives, performance measurement, targeted stakeholder engagement

6 Subclusters, 103 criteria

T.RP	Reporting Format	14 criteria
T.SM	Stakeholder Management	13 criteria
T.VC	Value Chain	20 criteria
T.TS	Target System	28 criteria
T.M	Methodology	16 criteria
T.AV	Assurance & Verification	12 criteria

Reporting Format

14 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
T.RP.1 Single Electronic Format	Digital accessibility of sustainability data Allows for comparison of the sustainability performance of the company and its products.	ESEF 2015/815
T.RP.2 Consolidation Level	Level of reporting: individual (single company) vs. consolidated (group) Allows for comparison with financial reporting and prevents "greenwashing" by way of excluding subsidiary companies from sustainability reporting.	SBTi Criteria C1, CSRD 2013/34/EU Art. 19a & 29a, CS3D Art. 6, EU Taxonomy 2020/852 Art. 1
T.RP.3 Standard Framework Alignment	Application of recognized sustainability reporting standards and standardized reporting structures Ensures that sustainability information is presented according to recognized standards or standardized internal rules, enabling methodological consistency and comparability.	EMAS EG/1221/2009 Art. 46, CS3D Art. 16(3), OECD Guidelines for Multinational Enterprises Chapter III, Para. 4, UNGP Reporting Framework
T.RP.4 Reporting Period	Identification of the reporting year or period covered by the disclosed sustainability information Provides the temporal reference necessary to compare sustainability performance and track developments over time.	EMAS EG/1221/2009 Annex IV (C) (1)(c), SFDR (EU) 2019/2088 Annex II-V, SBTi Criterion C13
T.RP.5 Strategic Overview	Overview of the company's sustainability strategy and its integration into corporate strategy Shows how ESG Recitals are embedded in the company's overall strategic direction.	CS3D Art. 22, EMAS EG/1221/2009 Annex IV (B)(b) & (d), EUGBS Annex I (Section 3)
T.RP.6 Accessibility & Coherence	Accessibility & coherence of sustainability information for different stakeholder groups Assesses whether sustainability information is presented in a manner that can be readily understood and accessed by diverse users.	EMAS EG/1221/2009 Annex IV (A), CS3D Art. 13(2), SFDR Art. 2(1)
T.RP.7 ESG-Taxonomy Structure	Structured coverage and organization of Environmental, Social and Governance (ESG) topics Ensures a comprehensive thematic structure and prevents individual ESG areas from being omitted or obscured.	SFDR Annex I, UN SDPI Tier 1 & 2
T.RP.8 Leadership Commitment	Explicit sustainability commitment and responsibility of the highest level of management Demonstrates that sustainability is supported and owned by the company's senior leadership.	UNGC, UNGP Reporting Framework Question A1

T.RP.9 Machine Readability & Metadata	Digital extractability, machine-readability and standardized identification metadata of sustainability information Assesses whether sustainability information is digitally extractable, machine-readable and clearly identified via metadata.	CS3D Art. 17(1)(a) & (b), EUGBS Annex I, PPWR Art 45(1)
T.RP.10 Assurance Distinction	Clear differentiation between externally verified or validated information and non-assured information Prevents confusion about the scope of external verification and distinguishes assured sustainability information from other report content.	EMAS EG/1221/2009 Annex IV (B), EUGBS
T.RP.11 Location of Disclosures	Placement of sustainability information within the management report or a separate report Clarifies whether sustainability information forms an integral part of financial reporting or is presented as a standalone disclosure.	Directive 2013/34/EU Art. 19a & 29a, CS3D Art. 16(2), EMAS EG/1221/2009 Annex IV (B)
T.RP.12 Incorporation by Reference	Explicit linking and referencing of sustainability information contained in external or supplementary reporting documents Ensures that referenced information remains clearly identifiable and accessible without unnecessarily duplicating content across reports.	EMAS EG/1221/2009 Art. 6(3), SFDR Art. 36(2), EUGBS
T.RP.13 Financial Report Complementarity	Explicit connection and complementarity between sustainability information and financial reporting and financial performance information Assesses whether sustainability information is connected to, rather than presented in isolation from, the organization's financial reporting.	EU Taxonomy Directive (EU) 2020/852, Art. 8(1) & (2), EUGBS Annex I & II
T.RP.14 Corporate Vision & Purpose	Overarching corporate vision & purpose underlying the company's sustainable activities Assesses whether the company communicates why it assumes responsibility for sustainable action beyond the mechanics of its business model.	OECD Guidelines for Multinational Enterprises Chapter 3 Para. 3(a), UNGP Reporting Framework Question A1, UN SDPI

Transparency, Subcluster 2/6

Stakeholder Management

13 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
T.SM.1 Stakeholder Identification & Grouping	Identification and categorization of the stakeholder groups affected by or interacting with the company Establishes transparency about affected stakeholder groups and provides a foundation for engagement and materiality analysis.	GRI 2 2021 Disclosure 2-29 Requirement 2-29-a-i, ESRS 2 Disclosure Requirement SBM-2 Para. 22(a), ESRS 1 AR 21, VSME Appendix B
T.SM.2 Stakeholder Identification & Mapping	Identification and mapping of relevant internal and external stakeholder groups Assesses whether the company systematically identifies internal and external stakeholders relevant to its activities.	EMAS EG/1221/2009 Annex I A.4.2(a), CS3D Art. 3(n), UNGP Principle 18(b)
T.SM.3 Needs & Expectations Assessment	Identification and assessment of the specific needs and expectations of relevant stakeholder groups Demonstrates whether the company understands the concrete concerns and expectations of its identified stakeholders.	EMAS EG/1221/2009 Annex I A.4.2(b), CS3D 65, UNGP C2.2
T.SM.4 Formal Engagement Mechanisms	Established stakeholder dialogue and consultation processes and formal engagement formats Assesses whether stakeholder engagement is institutionalized through structured, recurring processes rather than ad hoc contact.	CS3D Art. 13, UNGC Criterion 21, SDPI Indicator II.C.12
T.SM.5 Stakeholder Identification & Analysis	Systematic process for identifying and analyzing stakeholders affected by the company's business activities Assesses whether the company transparently explains how stakeholder groups are identified for materiality analysis.	GRI 2 Disclosure 2-29 Requirement 2-29-a-i, GRI 3 Step 1, ESRS 2 Disclosure Requirement SBM-2 & IRO-1 (Para. 35c)
T.SM.6 Strategic Integration of Stakeholder Views	Integration of stakeholder interests and feedback into sustainability strategy Evaluates whether stakeholder feedback is systematically translated into sustainability management rather than remaining without an impact on corporate decision-making.	EMAS Annex I, A.4.2(c) & Annex II, CS3D Art. 15, UNGC Criterion 21
T.SM.7 Business Model Influence & Materiality Impact	Influence of stakeholder feedback on the business model, strategy and materiality assessment Assesses whether stakeholder perspectives can lead to substantive changes in the company's strategic direction, products, markets or business practices.	UNGP Question C2.3, CS3D Art. 10(2) & 11(3), OECD Guidelines for Multinational Enterprises Chapter II, Para. 14
T.SM.8 Accessible Grievance Mechanisms	Formal grievance channels for stakeholder concerns regarding actual or potential negative impacts Weighs whether stakeholders have an operational mechanism through which concerns can be raised directly with the company.	CS3D Art. 14(1) & 14(5), UNGP Principles 22, 29 & 31, EU Battery Regulation 2023/1542 Art. 18(1)(f)

T.SM.9 Non-Retaliation & Whistleblower Protection	Protection from retaliation or disadvantage for stakeholders raising concerns or complaints Assesses whether stakeholders can use grievance and reporting mechanisms safely without fear of retaliation or adverse consequences.	Whistleblower Directive (EU) 2019/1937, CS3D Art. 13(5), OECD Guidelines for Multinational Enterprises Chapter II, Para. 9 & 10, UNGP C6.2
T.SM.10 Inclusive Engagement & Barrier Removal	Inclusion of vulnerable stakeholder groups and removal of barriers to participation Assesses whether stakeholder engagement specifically addresses groups that may be disproportionately affected or otherwise face barriers to meaningful participation.	CS3D Art. 13(5), UNGP, Kunming-Montreal Global Biodiversity Framework Target 22, EU AI Act Recital 27
T.SM.11 Worker Participation & Co-determination	Institutional participation of employees and their representatives in sustainability strategy Assesses whether employee representatives are actively involved in sustainability strategy decisions.	CS3D Art. 13(7), UN SDPI Indicator II.B.16, UNGC Criteria 7 & 8, OECD Guidelines for Multinational Enterprises Chapter V
T.SM.12 Transparency of Remediation & Grievance Outcomes	Disclosure of outcomes and remediation following stakeholder feedback or complaints Assesses whether the company transparently reports outcomes from stakeholder complaints and remediation.	CS3D Art. 14(4)(c), UNGP C6.4 & C6.5, UNGC Criterion 5, OECD Guidelines for Multinational Enterprises Chapter II, Para. 1 & Chapter IV, Para. 46
T.SM.13 Remediation & Grievance Mechanisms	Concrete corrective actions and remedies implemented in response to negative stakeholder feedback or complaints Assesses whether the company demonstrates concrete corrective measures for negative stakeholder impacts.	GRI 2 Disclosure 2-25, GRI 3 Disclosure 3-3-d-ii

Transparency, Subcluster 3/6

Value Chain

20 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
T.VC.1 Value Chain Mapping & Architecture	Overview and structural mapping of the company's upstream and downstream value chain Provides the basic transparency needed to identify risks across the value chain.	CS3D Art. 3(1)(g), ESFR Art. 2(10) & (11), UNGP
T.VC.2 Upstream Social Impacts & Risks	Social impacts and risks affecting workers in the upstream supply chain Assesses whether the company recognizes and identifies potential negative consequences of its procurement activities for people in the supply chain.	CS3D Art. 8, UNGP Questions B1, B4, C3.2
T.VC.3 Supply Chain Labour Standards & Working Conditions	Working conditions of employees and external workers at suppliers and service providers Provides transparency on the concrete labour conditions under which supply-chain workers operate, going beyond the general identification of social impacts.	CS3D Recitals 32 & 34, SFDR Annex I, Table 3, Indicator 4, OECD Guidelines for Multinational Enterprises Chapter V

T.VC.4 Supply Chain Mitigation & Preventive Measures	Operational measures to prevent and mitigate impacts on workers in the supply chain Assesses the action component of supply-chain due diligence, including measures such as audits, supplier training and corrective action plans.	CS3D Art. 10 & 11, UNGP Question C4.3, OECD Due Diligence Guidance Step 3
T.VC.5 Product & Service Portfolio Context	Key products and services and their position within the value chain Establishes the business context necessary to understand the company's supply-chain structure and associated sustainability risk profile.	ESPR Art. 7, EU Taxonomy Art. 8, EMAS Annex IV(B)(a)
T.VC.6 Supply Base Quantification & Mapping	Direct and indirect suppliers within the company's procurement network Provides a structural measure of the supplier base and helps assess the scale and operational complexity of supply-chain due diligence.	CS3D Recital 56 & Art. 8, OECD Due Diligence Guidance Step 1
T.VC.7 Sectoral Procurement Mapping	Classification of suppliers and procurement activities by industry sector, product category or commodity group Enables a risk-based assessment by distinguishing procurement categories with different inherent ESG risk profiles.	CS3D Art. 8(1) & Recital 40, EU Battery Regulation (EU) 2023/1542 Annex X, SFDR Annex I, Tables 1-3
T.VC.8 Geographical Risk Mapping & Traceability	Geographical distribution of suppliers and sourcing activities across relevant countries and regions Enables assessment of location-specific ESG risks and provides transparency on the geographical exposure of the supply chain.	CS3D Art. 8(1) & Recital 40, EUDR Art. 9, OECD Due Diligence Guidance Step 2
T.VC.9 Sustainable Supply Chain Commitment	Strategic commitment to sustainable sourcing and responsible supply-chain management Assesses whether sustainable supply-chain management is explicitly recognized as a strategic component of corporate responsibility.	UNGC, OECD Guidelines for Multinational Enterprises Chapter II
T.VC.10 Downstream Value Chain Inclusion	Coverage of downstream activities by business partners Assesses whether the company considers sustainability risks and impacts beyond its own operations and upstream supply chain.	CS3D Art. 3(1)(g)(ii), SBTi Criterion C10 & Scope 3 Guidance
T.VC.11 Responsible Sourcing & Supplier Selection	Integration of ESG requirements into supplier selection, tendering and onboarding processes Evaluates whether sustainability criteria function as preventive requirements when establishing new supplier relationships.	CS3D Recital 44 & Art. 10(2), UN SDPI Indicator II.B.21, OECD Due Diligence Guidance Annex II, SFDR Annex I, Table 3, Indicator 4
T.VC.12 Contractual Assurances & Supplier Code of Conduct	Contractual embedding of ESG requirements and supplier codes of conduct for direct Tier-1 suppliers Assesses whether sustainability requirements are formally incorporated into contractual relationships with direct suppliers rather than remaining voluntary or purely aspirational.	CS3D Art. 10(2)(b) & 11(3)(c), OECD Due Diligence Guidance for Responsible Supply Chains of Minerals Annex II, SFDR Annex I, Table 3, Indicator 4, EU Battery Regulation (EU) 2023/1542 Art. 49(1)(e)

T.VC.13 Cascading of Requirements to Indirect Partners	Extension of ESG requirements from direct suppliers to their own suppliers Assesses whether supply-chain governance extends beyond Tier-1 suppliers into deeper levels of the value chain.	CS3D Art. 10(2)(b) & 11(3)(c), EU Battery Regulation (EU) 2023/1542 Art. 50(1)(b)(ii), OECD Due Diligence Guidance Step 1 C.1
T.VC.14 Responsible Disengagement, Suspension & Termination	Escalation process for suspending or terminating suppliers over unresolved ESG impacts Weighs whether the company has a defined last-resort process for serious violations.	CS3D Art. 10(6), Art. 11(7) & Recital 57, OECD Guidelines for Multinational Enterprises Chapter II, Para. 22 & 25, OECD Due Diligence Guidance Annex II
T.VC.15 Traceability & Chain of Custody	Systems for tracing materials and products through the value chain Assesses whether the company can demonstrate the physical origin of its materials.	OECD Due Diligence Guidance Step 5 A.1 & A.2, EU Battery Regulation (EU) 2023/1542 Art. 49(2), CS3D Recital 68
T.VC.16 Geolocation Data Collection	Collection of precise geographical location data for relevant raw-material production or extraction sites Assesses the company's ability to identify the precise physical origin of relevant materials and production activities.	EUDR Recital 49 & Art. 8, EU Battery Regulation (EU) 2023/1542 Art. 49(2)(f)
T.VC.17 Digital Tracking & Product Passport	Digital systems for tracking products and preparing for product transparency Evaluates whether the company is developing digital infrastructure to improve transparency and manage increasingly detailed value-chain information.	ESPR Recital 31 & Art. 7, CS3D Recital 68, OECD Due Diligence Guidance Step 1 C.3
T.VC.18 Circular Product Design & Portfolio Adaptation	Adaptation of products and portfolio toward circularity, reuse and recycling Assesses whether sustainability and circularity are incorporated into product design and portfolio decisions rather than addressed only through sourcing practices.	ESPR Art. 7, EU Taxonomy Art. 13, OECD Guidelines for Multinational Enterprises Chapter VI
T.VC.19 Responsible Purchasing Practices	Adaptation of purchasing conditions to prevent negative supply-chain impacts Assesses whether the company's own purchasing practices contribute to or help prevent adverse social and environmental impacts among suppliers.	CS3D Recitals 44, 54 & Art. 10(2)(e) & Art. 11(3)(e), UN SDPI Indicator II.B.21
T.VC.20 SME Support & Capacity Building	Support and capacity building for SMEs in the value chain Assesses whether the company helps smaller suppliers meet sustainability requirements.	CS3D Recital 44, 54 & Art. 10(2)(f) & 11(3)(f), OECD Due Diligence Guidance Step 1 C.3

Target System

28 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
T.TS.1 Base Year Selection & Anchoring	Establishment of a fixed historical reference point for measuring progress. Provides a reference point for comparing sustainability performance and target progress over time.	SBTi Criterion C16 & C13, EMAS (EG) 1221/2009 Annex IV, Section C.1(c), GHG Protocol Corporate Standard Chapter 5
T.TS.2 Target Recalculation & Adjustment Policy	Management of methodological errors and structural changes affecting targets. Supports transparent adjustment of targets and historical data in cases of errors, methodological changes, or structural changes such as acquisitions.	SBTi Criterion C32, C33 & Annex D.6.1, GHG Protocol Corporate Standard Chapter 5, EMAS (EG) 1221/2009 Annex IV, Section C.2(d)(v)
T.TS.3 General GHG Emission Reduction Commitment	General commitment to the reduction of greenhouse gas emissions. Indicates whether the company has established a general commitment to reducing greenhouse gas emissions.	CS3D Art. 22(1), SBTi Corporate Net-Zero Standard Criterion C15, Kunming-Montreal Global Biodiversity Framework Target 8
T.TS.4 Pollution Prevention & Control Targets	Targets relating to non-climate-related environmental impacts such as water, waste, and air pollution. Enables comparison of targets addressing environmental impacts beyond greenhouse gas emissions.	EMAS (EU) 1221/2009 Annex IV, Section B(d), EU Taxonomy (EU) 2020/852 Art. 9(e) & Art. 14, Industrial Emissions Directive Art. 14a & 27d
T.TS.5 Climate Neutrality Deadline 2050	Long-term target date for achieving climate neutrality. Provides information on the time horizon of companies' long-term climate neutrality objectives.	CS3D Art. 22(1), SBTi Corporate Net-Zero Standard Criterion C14 & C17
T.TS.6 1.5 Degrees Temperature Alignment	Reference to the 1.5°C temperature objective in climate target-setting. Indicates the temperature alignment of companies' climate targets and their stated level of ambition.	Paris Agreement Art. 2(1)(a), CS3D Art. 22(1), SBTi Corporate Near-Term Criteria Criterion C15
T.TS.7 Annual Target Progress & Incremental Tracking	Annual or reporting-year milestones for greenhouse gas reduction. Facilitates comparison of current-year emissions performance against the previous year, base year, or defined reduction pathway.	SBTi Corporate Net-Zero Standard Criterion C30 & Annex D.5.1, EMAS (EU) 1221/2009 Annex IV, Section C.1(c)
T.TS.8 Time-Bound Target Framework	Use of defined timeframes for sustainability targets. Shows the timeframe within which sustainability targets are intended to be achieved.	EmpCo Art. 1(b), Green Claims Directive (GCD) Art. 3
T.TS.9 Target Year Specification	Definition of a specific year for target achievement. Provides a basis for comparing the intended timing of sustainability target achievement.	SBTi Corporate Near-Term Criteria Criterion C13, EMAS (EU) 1221/2009 Annex IV, Section B(10)

T.TS.10 Quantitative Key Performance Indicators	Quantitative metrics for determining target achievement. Enables objective measurement of target achievement based on quantitative performance indicators.	EUGB Annex II, Section 3, UN SDPI, SBTi Corporate Net-Zero Standard Criterion C20 & C21
T.TS.11 Target Methodology & Scientific Basis	Methodological and scientific basis for target development and definition. Provides transparency on the methodological basis underlying sustainability targets and their calculation.	SBTi Corporate Net-Zero Standard Criterion C8 & Annex B, GCD Art. 3 & Art. 10, SFDR (RTS) Annex III, Art. 24(g)
T.TS.12 Near-Term & Long-Term Milestones	Defined milestone years linked to greenhouse gas emissions reduction targets. Facilitates comparison of short- and long-term emissions reduction milestones and their relationship to overarching climate targets.	CS3D Art. 22(1)(a), SBTi Corporate Net-Zero Standard Criterion C15
T.TS.13 Historical Compatibility & Trend Analysis	Comparison of current sustainability performance with historical data. Supports the assessment of sustainability performance over time and identification of historical trends.	SFDR (RTS) Art. 10, EMAS (EU) 1221/2009 Annex IV, Section C.1(c), UN SDPI
T.TS.14 Methodological Consistency Over Time	Consistent use of reporting metrics and methodologies across reporting periods. Enhances comparability of sustainability performance across reporting periods and highlights methodological changes.	SBTi Corporate Net-Zero Standard Annex D.2 Principle 3, EMAS (EU) 1221/2009 Annex IV, Section C.2(d)(v)
T.TS.15 Historical Data Restatement & Recalculation Transparency	Disclosure of subsequent corrections and restatements of historical data. Makes changes to previously reported sustainability data and assumptions identifiable and comparable.	SBTi Corporate Net-Zero Standard Annex D.6.2, EMAS (EU) 1221/2009 Annex IV, Section C.2(d)(v)
T.TS.16 Transparency on Shortfalls & Target Deviations	Disclosure of errors, target deviations, and missed milestones. Provides insight into reported target deviations, their causes, and the company's response to missed targets.	SBTi Corporate Net-Zero Standard Annex D.7.3, Women on Boards Directive (EU) 2022/2381 Art. 5(2)
T.TS.17 Quantitative Target Progress & Completion Rate	Quantitative measurement of progress towards target achievement Enables comparison of the degree of target achievement and progress since the base year.	SBTi Corporate Net-Zero Standard Annex D.5.1, CS3D Art. 22(3)
T.TS.18 Feasibility & Target Viability Assessment	Assessment of the practical achievability of defined targets. Identifies factors and circumstances affecting the feasibility and achievement of sustainability targets.	CS3D Recital 7, GCD Art. 3
T.TS.19 Actionability & Corrective Measures from Target Data	Measures and corrective actions derived from target tracking. Links reported target performance to concrete measures, actions, and corrective responses.	CS3D Art. 22(1)(b), SBTi Corporate Net-Zero Standard Annex D.7.1, EMAS (EU) 1221/2009 Annex IV(B)(e)

T.TS.20 Base Year Anchoring & Validity	Definition and validity of the base year used for emissions reduction targets. Creates a consistent reference period for comparing emissions reduction performance.	SBTi Corporate Net-Zero Standard Criterion C16, SBTi Corporate Near-Term Criteria Criterion C13
T.TS.21 Near-Term & Long-Term Target Stratification	Differentiation between near-term and long-term climate targets. Clarifies the structure and sequencing of short- and long-term climate targets.	SBTi Corporate Net-Zero Standard Criterion C15 & C17, CS3D Art. 22(1)(a)
T.TS.22 Scope 1-3 Disaggregation of Targets	Allocation of emissions reduction targets to Scope 1, Scope 2, and Scope 3 emissions. Provides transparency on the emissions scopes covered by greenhouse gas reduction targets.	CS3D Art. 22(1)(a), SBTi Corporate Net-Zero Standard Annex D.4.1
T.TS.23 Absolute vs. Intensity Target Specification	Classification of emissions reduction targets as absolute or intensity-based. Distinguishes between the different measurement bases of greenhouse gas reduction targets.	SBTi Corporate Net-Zero Standard Criterion C20, C21 & Annex D.4.1, CS3D Art. 22(1)(a)
T.TS.24 Science-Based 1.5 Degrees Alignment	Science-based emissions reduction targets aligned with the 1.5°C objective. Provides information on the scientific basis and temperature alignment of companies' emissions reduction targets.	CS3D Art. 22(1), SBTi Corporate Net-Zero Standard Criterion C19, Paris Agreement Art. 2(1)(a)
T.TS.25 Science-Based Targets for Nature / SBTN	Science-based targets relating to nature, ecosystems, and natural resources. Extends the comparison of science-based target setting to biodiversity, freshwater, land use, and other nature-related topics.	SBTN Step 3, Kunming-Montreal Global Biodiversity Framework Target 15
T.TS.26 Base Year Recalculation Policy & Significance Threshold	Rules for recalculating the base year and targets following structural or methodological changes. Ensures consistent treatment of emissions targets following acquisitions, disposals, or methodological changes.	SBTi Corporate Net-Zero Standard Criterion C33, SBTi Annex D.6.1
T.TS.27 Climate Transition Plan & Financial Quantification	Financial resources and investments allocated to the climate transition plan. Provides information on the financial resources and investments associated with the implementation of climate targets.	CS3D Art. 22(1)(c), SBTi Corporate Net-Zero Standard Annex D.7.7, IED Art. 27d
T.TS.28 Neutralization & Beyond Value Chain Mitigation / BVCM	Measures for residual-emission neutralization and climate mitigation beyond the company's value chain. Broadens the assessment of climate action to include residual-emission neutralization and mitigation beyond the company's own value chain.	SBTi Corporate Net-Zero Standard Criterion C14, Annex D.7.4 & D.7.5

Methodology

16 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
T.M.1 Uncertainty & Margin of Error Management	Methodological management and internal safeguards against measurement inaccuracies Provides information on how uncertainties arising from assumptions, estimates, and data gaps are systematically managed in sustainability measurements.	SFDR Art. 7(1)(d), SBTi Corporate Net-Zero Standard Guiding Principle 5
T.M.2 Transparency of Methodological Limitations & Uncertainties	Disclosure of limitations and uncertainties in applied measurement methods. Enables assessment of the limitations and uncertainties affecting the reliability and interpretation of reported sustainability data.	GCD Art. 5(6)(c), SFDR Art. 33 & Art. 46, EUGBS Annex IV, Section 4
T.M.3 Value Chain Data Quality Risk	Recital of value chain data quality as a source of measurement uncertainty. Highlights how data quality differences affect measurement of value chain impacts.	SBTi Corporate Net-Zero Standard Annex D.3.2, CS3D Recital 41
T.M.4 Disclosure of Core Assumptions	Disclosure of assumptions underlying the calculation of sustainability indicators. Provides transparency on the assumptions underlying sustainability KPIs and allows for comparison of the calculation basis between companies.	GCD Art. 5(6)(c), SFDR Art. 7(2), EMAS (EU) 1221/2009 Annex VII
T.M.5 Quantification of Estimates & Proxies	Disclosure of estimates, approximations, and proxy data used to determine sustainability information. Provides information on the proportion of sustainability data based on measured values, estimates, or proxy data.	SFDR Art. 32(d) & Art. 45(d), SBTi Corporate Net-Zero Standard Annex D.3.2
T.M.6 Transparency of Discretionary & Methodological Judgements	Disclosure of discretionary decisions made in collecting sustainability data Provides transparency on management judgments and methodological choices that affect the measurement and assessment of sustainability information.	SFDR Art. 15(2)(a), EMAS (EU) 1221/2009 Annex IV, Section C.2(a)
T.M.7 Justified Omission & Confidentiality Constraints	Disclosure of intentionally omitted sensitive or confidential information and the reasons for omission. Provides transparency on information that has not been disclosed due to confidentiality, data protection, legal, or competitive Recitals.	UN Guiding Principles Reporting Framework, GCD Art. 5(6)(c), EU Battery Regulation (EU) 2023/1542 Art. 48(4)
T.M.8 Materiality Assessment	Identification and prioritization of sustainability topics relevant to stakeholders Provides a basis for identifying and prioritizing the sustainability topics covered by the company's reporting.	GRI 3 Section 1, ESRS 1 Chapter III para. 25-28, IFRS S1 para. 17-19, SDPI Indicator II.C.2

T.M.9 Double Materiality Assessment	Assessment of the company's impacts on society and sustainability's effects on the company Enables Recital of both impact materiality and financial materiality in the identification and assessment of sustainability matters.	SDPI, CS3D Recital 9 & Art. 8
T.M.10 Impact Measurement Methodology	Methods for quantifying the actual environmental or social outcomes and impacts of company activities. Provides information on how the actual environmental and social effects of company activities are measured and quantified.	GCD Art. 3(1), SFDR Art. 11(1)(b), SPD I Tier 2, II.C.2
T.M.11 Impact Prioritization by Severity, Scope & Irremediability	Methodology for prioritizing impacts by severity, scope and irreversibility Provides a basis for comparing how negative sustainability impacts are identified and prioritized according to defined impact characteristics.	CS3D Art. 9, UNGP Section B1, SFDR Art. 7(1)(c)
T.M.12 Organizational Boundary & GHG Consolidation Approach	Definition of organizational boundaries and the approach used to consolidate greenhouse gas emissions. Enables comparison of the organizational scope and consolidation approach used for greenhouse gas accounting and alignment with financial reporting boundaries.	SBTi Corporate Net-Zero Standard Criterion C1 & Section 4.3, GHG Protocol Corporate Standard Chapter III
T.M.13 Primary vs. Secondary Data Ratio	Proportion of environmental impact calculations based on primary company-specific data versus secondary data. Provides transparency on the underlying data quality and the proportion of environmental impact calculations based on primary versus secondary data.	GCD Recital 20, 21 & Art. 3(1)(i), SBTi Corporate Net-Zero Standard Annex D.3.1
T.M.14 Life Cycle Assessment & Footprint Methodology	Methodology underlying life cycle assessments and product carbon footprint calculations. Enables comparison of the methodological basis used to calculate environmental impacts across the different stages of a product's life cycle.	ESPR Art. 2, GCD Recital 20 & Art. 3, EMAS (EU) 1221/2009 Annex I, Section 5
T.M.15 Taxonomy Financial KPI Methodology Transparency	Methodology for calculating sustainability-related CapEx, OpEx, and revenue under the EU Taxonomy. Provides transparency on the calculation and classification of sustainability-related revenues, capital expenditure, and operating expenditure.	EU Taxonomy Directive (EU) 2020/852 Art. 8(1) & Art. 8(2), Taxonomy Disclosures Delegated Act (EU) 2021/2178 Art. 8, SFDR Recital 36, Art. 15(1)(a) & Art. 15(2), EUGBS Annex I, Section 3 & Annex II, Section 3
T.M.16 Separation of Carbon Offsets & Avoided Emissions	Methodological separation of carbon offsets and avoided emissions from GHG accounting Distinguishes actual emissions reductions from offsets and avoided-emissions activities.	SBTi Corporate Net-Zero Standard Criterion C12, Annex D.7.6, GCD Art. 3(1)(h), Art. 5(6)(f) & Recital 21 & 22

Assurance & Verification

12 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
T.AV.1 Supplier Audit & Certification Processes	Methodological frameworks and established industry standards used to monitor supplier performance. Provides information on the processes and standards used to assess and monitor supplier compliance and sustainability performance.	CS3D Art. 10(5) & Art. 11(6), OECD Due Diligence Guidance Step 4, UNGC Criterion 8
T.AV.2 Internal Control System & Internal Data Validation	Internal quality assurance mechanisms and validation processes for ESG data. Supports the reliability of reported ESG data by identifying and addressing errors before publication or external assurance.	EMAS EG/1221/2009 Annex III, 1.1 & 1.2, SFDR Art. 24(f), 33 & 43, OECD Guidelines for Multinational Enterprises Chapter III, Para. 3(f)
T.AV.3 Application of Recognized Assurance Standards	Use of recognized audit and verification standards for external assurance. Provides transparency on the formal standards and methodological requirements applied during the external assurance process.	OECD Guidelines for Multinational Enterprises Chapter III, Para. 4, OECD Due Diligence Guidance Step 4
T.AV.4 External Third-Party Assurance of the Report	External review and validation of the sustainability report. Provides information on whether the reported sustainability information has undergone independent external verification.	OECD Guidelines for Multinational Enterprises Chapter III, Para. 4, EMAS (EU) 1221/2009 Art. 25 & Annex IV(B)
T.AV.5 Type of Assurance Provider / Statutory Auditor	Type of external organization responsible for assuring the sustainability report. Enables comparison of the type of assurance provider used for sustainability reporting, including statutory audit firms and other verification bodies.	SFDR Art. 15(1)(b), EUGBS Art. 13
T.AV.6 External ESG Ratings & Performance Benchmarks	Sustainability ratings and comparative assessments provided by external rating agencies. Enables comparison of externally assessed sustainability performance and ESG risk management against industry peers.	EUGBS Recital 22
T.AV.7 Sustainability Labels, Awards & Certifications	Sustainability-related labels, awards, and certifications for the company or its products. Provides information on externally recognized sustainability credentials and product or company certifications.	EmpCo Art. 1 & Recital 7 & 8, GCD Art. 7 & Art. 11, Taxonomy Regulation Art. 4
T.AV.8 Level of Assurance / Limited vs. Reasonable	Degree of assurance provided for reported sustainability information. Indicates the level of assurance applied to sustainability information and the corresponding depth of external examination.	SBTi Corporate Net-Zero Standard Annex D.3.2

T.AV.9 Independent Third-Party Verification of the Value Chain	External verification of human rights and environmental requirements among value chain partners and suppliers. Provides information on the extent to which value chain compliance and sustainability performance are subject to independent external verification.	CS3D Art. 3(1)(h), Art. 10(5) & Art. 11(6), EU Battery Regulation (EU) 2023/1542 Art. 48(2) & Art. 51(1), OECD Due Diligence Guidance Step 4
T.AV.10 Supply Chain Auditor Independence, Objectivity & Conflict of Interest	Independence and impartiality of auditors conducting supply chain assessments. Supports the credibility of supply chain audits by providing transparency on auditor independence, objectivity, and potential conflicts of interest.	CS3D Recital 52 & Art. 3(1)(h), EU Battery Regulation (EU) 2023/1542 Art. 51(1)(e), EmpCo Recital 7
T.AV.11 External Review for Green Bonds / Pre- & Post-Issuance Review	External assessment of sustainability-related financial instruments before and after issuance. Provides transparency on the external verification of sustainability-related financing and the use of proceeds for the stated sustainability purposes.	EUGBS Recital 23, Art. 10, Art. 11 & Art. 15
T.AV.12 Environmental Management System Validation & Accreditation	Validation of the environmental management system and environmental statement by an accredited environmental verifier. Provides information on the formal accreditation and technical qualification of the verifier responsible for assessing the company's environmental management system.	EMAS EG/1221/2009 Art. 2(25), Art. 20, Art. 25

15%
Weighting

Environmental

Environmental performance along the ESRS topics E1-E5

5 Subclusters, 87 criteria

E.EEI	Emissions and Environmental Impact	19 criteria
E.REM	Resource Management	16 criteria
E.BM	Biodiversity Management	12 criteria
E.WM	Waste Management	13 criteria
E.RM	Risk Management	27 criteria

Environmental, Subcluster 1/5

Emissions and Environmental Impact

19 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
E.EEI.1 Quantitative Air Pollutant & ODS Emissions	Quantitative disclosure of non-climate-related air pollutants and ozone-depleting substances. Provides information on the absolute quantities of air pollutants and ozone-depleting substances emitted by the company.	ESRS Disclosure Requirement E2-1, SFDR Annex I, Table 2, Indicators 2&3, UN SDPI Tier I, Indicator I.B.3, EMAS
E.EEI.2 Separation of Carbon Offsets from Gross GHG Emissions	Quantitative disclosure and methodological separation of carbon offsets and gross greenhouse gas emissions. Ensures carbon offsets are distinguished from the company's gross emissions.	GHG Protocol Corporate Standard Scope 3 Guidance; ESRS Disclosure Requirement E1-3, CSRD Recital 47
E.EEI.3 Microplastic & Nanoplastic Release	Reporting of microplastic or nanoplastic releases and related environmental impacts. Provides information on whether the company identifies and addresses the release of synthetic particles into the environment.	ESRS Disclosure Requirement E2-1, CDP Water Security
E.EEI.4 Management of Hazardous Substances & Substances of Concern	Identification and management of hazardous and substances of concern in products and processes. Provides information on the company's exposure to and management of toxic, hazardous, or persistent substances across its value chain.	CDP Water Security, UN SDPI Tier 2, Indicator II.A.4, ESRS E2
E.EEI.5 Absolute Scope 1 GHG Emissions	Quantitative disclosure of direct gross greenhouse gas emissions in tonnes of CO₂ equivalent. Provides a standardized measure of direct greenhouse gas emissions from sources owned or controlled by the company.	ESRS Disclosure Requirement E1-2/B3, CDP Climate Change EC-CC14, GHG Protocol Corporate Standard, UN SDPI Tier 2, Indicator II.A.1
E.EEI.6 Absolute Scope 2 GHG Emissions	Quantitative disclosure of Scope 2 emissions from purchased energy Provides a standardized measure of indirect greenhouse gas emissions associated with purchased electricity, steam, heating, and cooling.	ESRS Disclosure Requirement E1-2, Para. 14(b), GHG Protocol Corporate Standard Chapter 4, CDP Climate Change EC-CC14 Question 7.7, SFDR Annex I, Table I, Indicator 1
E.EEI.7 GHG Emissions Intensity Metric	Emissions reported relative to revenue or another performance measure Enables comparison of greenhouse gas emissions relative to economic performance or physical output, including across companies of different sizes.	SFDR Annex I Table I, ESRS E1, CDP Climate Change Question 7.45
E.EEI.8 Quantitative Emissions to Water	Quantitative disclosure of pollutants discharged into water. Provides information on the quantity of toxic, inorganic, or organic substances released into water bodies.	ESRS Disclosure Requirement E2-1, CDP Water Security Question 9.2.10, SFDR Annex I, Indicator 8

E.EEI.9 Quantitative Emissions to Soil	Quantitative disclosure of pollutants released into or onto soil. Provides information on the quantity of substances contributing to soil contamination and land impacts.	ESRS Disclosure Requirement E2-1, SFDR
E.EEI.10 Soil Contamination & Land Degradation Awareness	Identification and discussion of soil pollution, contamination, and related remediation or monitoring activities. Indicates whether soil contamination and land degradation are identified and addressed as relevant environmental issues.	CDP Climate Change, ESRS, CDP Water Security
E.EEI.11 Value Chain Pollution Impacts	Environmental pollution impacts arising across upstream and downstream value chain activities. Extends the assessment of pollution beyond the company's own operations to suppliers, customers, product use, and end-of-life activities.	ESRS SBM-3 & E2, CS3D, CDP Water Security Question 5.11
E.EEI.12 Aviation-Related GHG Emissions / Business Travel & Air Freight	Greenhouse gas emissions associated with employee air travel and air freight transportation. Provides transparency on emissions associated with aviation-related business travel and transportation activities within the value chain.	GHG Protocol Corporate Value Chain Chapter 5, CDP Climate Change Question 7.8
E.EEI.13 Road Transport & Logistics Emissions	Emissions from road transport, logistics and company vehicles Provides information on the emissions and air pollution impacts associated with road-based mobility and logistics activities.	GHG Protocol Scope 3 Guidance, CDP Climate Change Questions 7.50 & 7.51
E.EEI.14 Scope 2 Dual Reporting Approach	Reporting of Scope 2 emissions using both location-based and market-based accounting approaches. Enables comparison of Scope 2 emissions based on regional grid factors and contractual energy procurement arrangements.	GHG Protocol Scope 2 Guidance Chapter 7.1, CDP Climate Change Questions 7.3 & 7.7
E.EEI.15 Scope 3 Category Disaggregation	Quantitative breakdown of Scope 3 emissions by relevant upstream and downstream value chain categories. Enables comparison of the sources and relative contribution of different Scope 3 emission categories.	GHG Protocol Scope 3 Guidance Chapter 11.1, ESRS Disclosure Requirement E1-2, Para. 29(d), VSME Para. 214, CDP Climate Change Question 7.8
E.EEI.16 Biogenic CO2 Emissions & Removals Separation	Separate reporting of biogenic carbon dioxide emissions and removals from other greenhouse gas emissions. Distinguishes emissions and removals associated with the biogenic carbon cycle from emissions arising from fossil sources.	GHG Protocol Scope 3 Guidance Chapter 11.1, ESRS Disclosure Requirement E1-2 Para. 29(i), CDP Climate Change Question 7.12
E.EEI.17 Emissions Inventory Exclusions & Boundaries	Disclosure of excluded sources and boundaries of the emissions inventory Provides transparency on the completeness of the emissions inventory.	CDP Climate Change Question 7.4 & 7.8, ESRS Disclosure Requirement E1-2, Para. 29(h), GHG Protocol Scope 3 Guidance Chapter 11.1

E.EEI.18 Hazardous Substances & POPs Mitigation	Measures to reduce or substitute substances of concern and POPs Provides information on measures addressing toxic, endocrine-disrupting, and persistent substances in products and processes.	Stockholm Convention, CDP Water Security Question 5.11, ESPR
E.EEI.19 Separation of Avoided Emissions / Scope 4	Separate reporting of avoided emissions from the GHG inventory Ensures that avoided emissions associated with the use of products are distinguished from the company's own greenhouse gas emissions.	GHG Protocol Scope 3 Guidance Chapter 11.1, PCAF

Environmental, Subcluster 2/5

Resource Management

16 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
E.REM.1 Energy Mix / Renewable vs. Non-Renewable Split	Breakdown of energy sources into renewable and non-renewable Provides information on the composition of the company's energy consumption and supports assessment of its reliance on renewable energy sources.	VSME Standard Basic Module B3, SFDR Annex I, Table 1, Indicator 5, CDP Climate Change Question 7.30.1
E.REM.2 Absolute Total Energy Consumption	Aggregated energy consumption reported in standardized physical units Establishes the overall energy footprint and provides a basis for tracking changes in energy consumption and efficiency.	EMAS EG/1221/2009 Annex IV (C.2), SFDR Annex I, Table 1, Indicator 6, VSME Standard Basic Module B3
E.REM.3 Water Withdrawal in High Water-Stress Areas	Quantitative disclosure of water withdrawn in areas subject to high levels of water stress. Identifies water use in geographically exposed regions and supports assessment of location-specific water risks.	SFDR Annex I, Table 2, Indicator 8, VSME Standard Basic Module B6, TNFD, CDP Water Security Question 9.2.4
E.REM.4 Location-based Water Risk Stratification	Differentiation of water consumption between areas with high water stress and other geographical areas. Enables comparison of water use according to local water availability and environmental pressure.	ESRS 2 Annex 1, TNFD, CDP Water Security Question 9.2.4
E.REM.5 Water & Marine Resources Mitigation Actions	Measures undertaken to address material impacts related to water resources and marine resources. Provides information on the company's operational response to impacts on aquatic ecosystems and water resources.	ESRS E3 Application Requirement 14 & 15, SFDR Annex I, Table 2, Indicator 12, ESRS 2, CDP Water Security Question 4.6
E.REM.6 Quantitative Mass-Flow & Material Input	Quantitative disclosure of the total amount of materials used during the reporting period. Provides information on the company's material inputs and supports assessment of resource consumption and material efficiency.	VSME Standard Basic Module B7, Para. 38(c), EMAS EG/1221/2009 Annex IV, TNFD

E.REM.7 Qualitative Resource Use & Circular Economy Profiling	Description of material use, resource dependencies and approaches to resource management and circularity. Provides insight into the company's resource dependencies and the integration of circular economy principles into its operations.	VSME Standard Basic Module B7 Para. 37, ESRS, UN SDPI Tier 2 II.A.6
E.REM.8 Absolute Total Water Consumption / Withdrawal	Total volume of water withdrawn and consumed by the company Provides a consolidated measure of water use and supports comparison of water consumption across reporting periods.	VSME Standard Basic Module B6 Para. 36, SFDR Annex I, Table 2, Indicator 6, EMAS EG/1221/2009 Annex IV, CDP Water Security Question 9.2.2
E.REM.9 Circular Economy Strategy & Principles	Strategic description of the company's approach to circular economy principles and resource management. Indicates how circular economy principles are incorporated into the company's resource management strategy.	ESRS Section SBM-3, UN SDPI Indicator II.A.6, VSME Standard Basic Module B7
E.REM.10 Quantitative Water Recycling & Reuse	Volume or share of recycled and reused water Measures the extent to which water is recirculated and supports assessment of water-use efficiency.	SFDR Annex I, Table 2, TNFD, UN SDPI Tier 1, Indicator I.B.1
E.REM.11 Energy Consumption Intensity	Energy consumption expressed relative to a specific economic or physical activity metric. Facilitates comparison of energy efficiency independently of changes in company size or output.	SFDR Annex I, Table 1, Indicator 6, CDP Climate Change Question 7.45, EMAS EG/1221/2009 Annex IV, Section C.2(b)
E.REM.12 Ecodesign & Product Lifetime Extension	Design measures aimed at increasing product durability, reparability, upgradability and reusability. Provides information on the integration of resource efficiency and product longevity into product design.	ESPR Art. 7(l), ESRS Disclosure Requirement 2, Para. 20(d)
E.REM.13 Material Efficiency & Packaging Reduction	Measures to reduce weight or volume of products and packaging Indicates efforts to reduce material consumption and associated resource and environmental impacts.	ESPR Art. 7(j), PPWR, CDP Water Security Supplier Engagement Module
E.REM.14 Recycled Content & Secondary Raw Material Input	Quantitative disclosure of the share of recycled or secondary materials in total material use. Measures the substitution of virgin raw materials with secondary materials and supports assessment of circular material use.	ESPR Art. 7(h), UN SDPI Tier 2, Indicator II.A.6, VSME Standard Basic Module B7, Para. 38(c)
E.REM.15 On-Site Renewable Energy Generation	Renewable energy generated directly by the company on-site Distinguishes self-generated renewable energy from purchased energy and indicates direct renewable energy generation.	CDP Climate Change Question 7.30, SFDR Annex I, Table 1, Indicator 5
E.REM.16 Water Management Policies & Governance	Formal policies and governance structures addressing sustainable water sourcing and management. Provides information on the organizational framework governing the company's water use and related risks.	Annex I, Table 2, Indicator 7, CDP Water Security Question 4.6, ESRS Section 3, IR-3

Environmental, Subcluster 3/5

Biodiversity Management

12 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
E.BM.1 Marine Ecosystem Impact	Systematic Recital and disclosure of company impacts on oceans, seas, and marine habitats. Captures direct and indirect effects on marine resources and ecosystems.	SFDR Annex I, Table 2, Indicator 12, ESRS Section 3, AR 18, Kunming-Montreal GBF Target 15
E.BM.2 Ecosystem Restoration & Protection Measures	Concrete, proactive measures and investments to restore damaged ecosystems. Identifies actions aimed at restoring biodiversity and ecosystems, such as reforestation or habitat restoration.	TNFD, ESRS Section 3, AR 19(c), CDP Forests Question 8.17
E.BM.3 Proximity to Biodiversity-Sensitive Areas	Exposure of sites and sourcing areas to protected ecosystems Establishes the location-based exposure of operations to protected and biodiversity-sensitive areas.	SFDR Annex I, Table 1, Indicator 7, VSME Standard B5, TNFD L4
E.BM.4 Negative Operational Impacts on Sensitive Areas	Measurable damage to biodiversity caused by company or supplier activities in protected regions. Distinguishes actual or potential biodiversity damage from mere proximity to sensitive areas.	SFDR Annex I, Table 1, Indicator 7, ESRS Section 2 AR 28 ID 2, TNFD L2
E.BM.5 Deforestation Reporting & Awareness	Strategic awareness and reporting of forest loss associated with business activities. Identifies whether deforestation risks and related policies are addressed in the report.	CDP Forests Question 8.7, ESRS Section 3, ID 4, OECD Guidelines for Multinational Enterprises Chapter VI
E.BM.6 Deforestation-Free Supply Chain Due Diligence	Systematic control mechanisms for high-risk agricultural and forestry commodities in procurement. Assesses the use of risk assessments, mitigation measures, and audits to support deforestation-free sourcing.	EUDR, CDP Forests Question 1.23, CS3D
E.BM.7 Traceability & Geolocation of Origin	Technological and spatial tracking of raw material origins through geographic coordinates. Enables sourcing and production areas to be traced to their specific geographic origin.	EUDR, CDP Forests Question 8.8, TNFD L3
E.BM.8 Threatened Species Impact	Direct or indirect effects on officially threatened plant and animal species. Identifies impacts on species listed as threatened on recognized conservation lists.	SFDR Annex I, Table 2, Indicator 14, ESRS Section 2 AR 28 ID 3, TNFD
E.BM.9 Mitigation Hierarchy Application	Stepwise prioritization of avoidance, minimization, and compensation of environmental impacts. Establishes whether biodiversity impacts are addressed through avoidance and minimization before offsets are considered.	TNFD, ESRS AR 19 (a-d), CDP Forests

E.BM.10 Biodiversity Impacts & Dependencies Disclosure	Disclosure of the reciprocal relationship between business activities and biodiversity across the value chain. Captures both the company's impacts on nature and its dependencies on ecosystem services.	Kunming-Montreal GBF Target 15, TNFD, CSRD E4
E.BM.11 Landscape & Jurisdictional Engagement	Collective conservation measures and cross-sector cooperation in specific sourcing regions. Identifies participation in regional initiatives involving governments, NGOs, and businesses to address shared environmental risks.	CDP Forests Question 8.15, TNFD
E.BM.12 Invasive Alien Species Management	Protective measures against the introduction and spread of non-native species that can damage ecosystems. Identifies controls addressing biodiversity risks associated with invasive species.	TNFD, Kunming-Montreal GBF Target 6, ESRS

Environmental, Subcluster 4/5

Waste Management

13 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
E.WM.1 Absolute Total Waste Generation	Absolute, aggregated measurement of the company's total physical waste volume. Establishes the overall waste baseline for assessing waste reduction and resource efficiency.	ESRS Section 4 E5-2, Para. 32(a), VSME Standard Basic Module B7, Para. 38(a), EMAS EG/1221/2009 Annex IV, Section C.2
E.WM.2 Non-Hazardous Waste Generation	Measurable disclosure of regular, non-hazardous industrial, commercial, and household waste. Differentiates non-hazardous waste streams from hazardous waste for separate quantification and management.	ESRS Section 4 E5-2, Para. 32(a), VSME Standard Basic Module B7, Para. 38(a)
E.WM.3 Hazardous Waste & Radioactive Waste Generation	Transparency regarding quantities of environmentally and health-hazardous residual materials. Provides visibility into hazardous waste volumes and associated environmental and operational risks.	SFDR Annex I, Table 2, Indicator 9, ESRS Section 4 E5-2, Para. 32(a) & Para. 64, VSME Standard Basic Module B7, Para. 38(a)
E.WM.4 Waste Diverted to Recycling or Reuse	Measurable circular use of waste at the end of the use cycle. Quantifies the proportion of waste diverted from disposal through recycling or reuse.	ESRS Section 4 E5-2, Para. 32(b), VSME Standard Basic Module B7, Para. 38(b), SFDR Annex I, Table 2, Indicator 13
E.WM.5 Waste Treatment & Disposal Methods Breakdown	Detailed disclosure of the channels through which waste leaves the company. Distinguishes between disposal, energy recovery, recycling, and other treatment methods.	ESRS Section 3 AR 20(c), UN SDPI Tier 2, II.A.4

E.WM.6 Alignment with the Legal Waste Hierarchy	Strategic prioritization of waste prevention before other recovery and disposal methods. Indicates alignment of waste management practices with the legal waste hierarchy.	Waste Framework Directive 2008/98/EC Art. 4, ESRS Section 3, AR 20(c), 20(d)
E.WM.7 Extended Producer Responsibility / EPR Engagement	Financial and organizational responsibility for products during the post-consumer phase. Identifies participation in take-back systems and other extended producer responsibility arrangements.	Waste Framework Directive 2008/98/EC Art. 8, ESRS Section 4 E5-2, AR 65
E.WM.8 Packaging Waste Generation	Isolated disclosure of packaging waste volumes. Quantifies packaging-related waste and supports assessment of packaging resource efficiency.	PPWR, ESPR Art. 7(j), VSME Standard Basic Module B7, Para. 38(c)
E.WM.9 Food Waste Generation & Reduction	Management of organic losses in agricultural, food, and retail value chains. Quantifies food waste and identifies measures for prevention, redistribution, or recovery.	Waste Framework Directive 2008/98/EC, Art. 9(1)(g), UN SDG Agenda 2030 Target 12.3
E.WM.10 Food Waste Reduction & Circularity	Presence of sector-specific initiatives addressing food waste. Identifies concrete measures for reducing or redistributing food waste and improving resource efficiency.	UN SDG Agenda 2030 Target 12.3
E.WM.11 WEEE Collection & Recycling Efficiency	Compliance with collection and recovery requirements for electronic waste. Quantifies WEEE collection and recycling performance and supports assessment of end-of-life management.	WEEE-Directive 2012/19/EU, RoHS Directive
E.WM.12 Waste Batteries Collection & Material Recovery	Collection and closed-loop management of chemical and lithium-ion battery materials. Provides visibility into battery take-back, treatment, and recovery of valuable materials.	EU Battery Regulation (EU) 2023/1542
E.WM.13 Transboundary Movement of Hazardous Waste	Prevention of the transfer of environmental and health risks through cross-border waste shipments. Identifies whether hazardous waste exports and their destinations are transparently controlled.	Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal, SFDR

Environmental, Subcluster 5/5

Risk Management

27 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
E.RM.1 ESG Reputational Risk Management	Identification of reputational risks arising from ESG factors Systematic Recital of potential reputational impacts from ESG-related issues on the company.	CDP Climate Change Question 2.2.2, IFRS S1 Para. 41(a), ESRS IRO-1
E.RM.2 Environmental Outside-In Materiality / Business Model Resilience	Assessment of how environmental aspects and changes affect the company's business model and resilience. Considers the financial and operational vulnerability of the business model to environmental changes.	CSRD Art. 19a(2)(a)(i), IFRS S2 Para. 13, ESRS SBM-3 Para. 24
E.RM.3 Social Outside-In Materiality / Social Risk Integration	Assessment of how societal and social aspects affect the company's business model and resilience. Considers the impact of social changes, regulations, human rights issues, and demographic factors on the business model.	CSRD Art. 19a(2)(a)(iv), IFRS S1 Para. 32, ESRS SBM-3
E.RM.4 Inside-Out Impact Disclosure / Principal Adverse Impacts	Negative impacts caused by the company's own activities Provides transparent information on direct and indirect adverse impacts caused by the company and its value chain.	CSRD Art. 19a(2)(c), SFDR Recital 4 & Annex I, ESRS IRO-2 Para. 37(a)
E.RM.5 Financial Materiality / Outside-In Risk Exposure	Risks to the company from external environmental and social developments Identifies the financial and operational exposure of the company to external ESG-related risks.	CSRD Art. 19(2)(d), IFRS S1 Para. 41(a), ESRS Para. 35
E.RM.6 Risk Mitigation Actions & Management Procedures	Description of risk management and mitigation measures addressing risks arising from the company's activities. Explains the processes and actions used to manage and mitigate identified ESG risks.	CSRD Art. 19a(2)(c), IFRS S1 Para. 25(b), ESRS Section 3, IR-3
E.RM.7 Risk-Based Actions & Mitigation Strategies	Description of management actions derived from identified risks and implemented to address them. Assesses the translation of identified risks into concrete operational measures, resources, and prevention strategies.	ESRS Disclosure Requirement GDR-A Para. 44-45, IFRS Para. 28, 29 & 32, GRI Disclosure 3-3-d
E.RM.8 Sustainability-Related Opportunities & Value Creation	Identification of business opportunities arising from the company's sustainability activities. Assesses opportunities for revenue growth, cost savings, competitive advantages, and value creation through sustainability.	CSRD Art. 19a(2)(a)(iii), IFRS Para. 32, ESRS Voluntary Disclosure 8, CDP Climate Change Question 3.6
E.RM.9 Dual Impact Disclosure: Positive & Negative Outcomes	Disclosure of how the company's activities positively or negatively affect people or the environment. Provides a balanced view of both positive and negative impacts of the company's activities.	GRI Disclosure 2-22, ESRS IRO-2, Para. 37(a), TNFD

E.RM.10 Formalized Enterprise Risk Management & Board Oversight	Description of formalized enterprise risk management processes and their integration into corporate governance. Assesses whether ESG risks are integrated into company-wide risk management structures and oversight by management bodies.	IFRS Para. 43(c), ESRS GOV-4 Para. 18, TNFD
E.RM.11 Fossil Fuel Sector Exposure & Revenue Share	Disclosure of exposure to companies operating in the fossil fuel sector. Provides transparency on the company's financial and structural exposure to coal, oil, and gas activities.	CSRD Art. 19a(2)(a)(iii), SFDR Annex I, Table 1, Indicator 4, ESRS SBM-1 Para. 24(a)(i)
E.RM.12 Biodiversity Loss & Nature-Related Risk Assessment	Explanation of risks arising from biodiversity loss. Identifies operational and financial threats to the company resulting from ecosystem degradation and biodiversity loss.	TNFD, Kunming-Montreal GBF Target 15, ESRS Section 2
E.RM.13 Affected Communities Risk Assessment & Engagement	Assessment and consultation of risks affecting local communities and other affected parties. Evaluates processes for identifying, analyzing, and addressing health, social, and economic risks to affected communities.	ESRS Section 2 AR 25 & Section 5, UNGP C2 & C3.2, TNFD
E.RM.14 Governance & Business Conduct Risk Identification	Governance risks including corruption, bribery, compliance and data protection Assesses the systematic identification and integration of governance and compliance risks into enterprise risk management.	CSRD Art. 19a(2)(f), ESRS Section 6 & IRO-1, VSME Standard B11 & C8
E.RM.15 Social & Human Rights Risk Identification	Social risks including child labour, forced labour and discrimination Assesses the identification and management of risks affecting employees, workers, and society.	CSRD Recital 43 & Art. 19a, ESRS Section 5, SFDR Annex I, Table 3
E.RM.16 Value Chain Social Due Diligence & Risk Assessment	Social due diligence and risk assessment across the value chain. Evaluates procedures for identifying, assessing, and prioritizing human rights and social risks among suppliers and business partners.	CS3D, OECD Due Diligence Guidance Chapter II, ESRS Section 2 GOV-2 & AR 6 ID 13
E.RM.17 Strategic Climate Resilience Assessment	Resilience of the company's strategy to physical and transition climate risks Evaluates whether the company systematically assesses its ability to withstand climate-related shocks.	IFRS S2 Para. 22, CSRD Art. 19a(2)(a)(i), CDP Climate Change Module 5
E.RM.18 Monetary Quantification of Climate Risks	Monetary quantification of the expected financial impacts of material climate risks. Translates climate-related risks into measurable financial impacts such as revenue losses, cost increases, or asset impairments.	IFRS S2 Para. 15, CDP Climate Change Question 3.1.2, ESRS Section 2 SBM-3

E.RM.19 Monetary Quantification of Climate Opportunities	Monetary quantification of the expected financial impacts of material climate-related opportunities. Quantifies potential revenues, savings, and other financial benefits arising from climate-related opportunities.	IFRS S2 Para. 15, CDP Climate Change Question 3.6.2, ESRS Voluntary Disclosure 8 / SBM-4
E.RM.20 Physical & Transition Climate Risk Assessment	Identification of physical and transition climate risks affecting the company's business activities. Provides detailed identification of specific climate risk drivers such as regulation, carbon pricing, extreme weather, and water scarcity.	IFRS S2 Para. 16(a) & Para. 33(a), VSME Standard Basic Module C4 Para. 57(a), CDP Climate Change Question 2.2.2
E.RM.21 Climate Change Adaptation Plans	Description of plans for adapting to different climate scenarios. Assesses proactive measures to build physical and operational resilience against unavoidable climate change impacts.	IFRS S2 Para. 14(a)(ii) & Para. 14(a)(iii), CSRD Recital 47, ESRS Para. 14, VSME Standard C4 Para. 57(d)
E.RM.22 Water & Marine Resource Opportunities	Identification of business opportunities related to water and marine resources. Assesses revenue and competitive opportunities arising from sustainable water and marine resource management.	CDP Water Security Question 3.6, ESRS Section SBM-3 & Para. 35, TNFD Strategy B
E.RM.23 Value Chain Pollution Mitigation Opportunities	Identification of business opportunities arising from the prevention of pollution in the value chain. Assesses opportunities created through reducing pollution, waste, emissions, and toxicity across upstream and downstream activities.	ESRS Section 3 SBM-3 & E2, CDP Climate Change / Water Security Question 5.11
E.RM.24 Nature & Biodiversity Dependencies	Disclosure of the company's dependencies on biodiversity-related resources and ecosystem services. Assesses the vulnerability of the business model to the degradation or loss of essential ecosystem services.	TNFD Strategy A(i) & A(ii), Kunming-Montreal Global Biodiversity Framework Target 15, ESRS Section 2 AR 23
E.RM.25 Forward-Looking Climate Scenario Analysis	Use of forward-looking climate scenarios to assess physical climate risks affecting sites and activities. Evaluates the use of scientifically recognized climate scenarios to assess future risks across different warming pathways.	IFRS S2 Para. 22(b) & B8-B12, CDP Climate Change Question 5.1, CSRD Recital 50
E.RM.26 Financial Effects Across Time Horizons	Financial impacts of climate risks across short-, medium- and long-term horizons Assesses whether future financial effects are differentiated and quantified across defined time periods.	IFRS S2 Para. 13, 16(d) & 29, ESRS Para. 35, VSME Standard C4, Para. 58
E.RM.27 Geographic & Sectoral Value Chain Risk Profiling	Assessment of geographic and sector-specific risk factors in the value chain. Evaluates whether supply-chain risks are profiled according to geographic exposure, weak governance, and sector-specific characteristics.	IFRS S1 & S2, Para. 13(b), TNFD Strategy D, ESRS Section 2 AR 24, SFDR Table 3 KPI 12

15%
Weighting

Social

Social dimension along the ESRS topics S1-S4

5 Subclusters, 71 criteria

S.W	Workforce	23 criteria
S.CE	Community Engagement	8 criteria
S.CI	Consumer Interests	15 criteria
S.WC	Working Conditions	10 criteria
S.MSS	Minimum Social Safeguards	15 criteria

Social, Subcluster 1/5

Workforce

23 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
S.W.1 Diversity, Equity & Inclusion (DE&I)	Programmes and targets for integrating underrepresented groups into the workforce Considers whether the company has a formal DE&I framework with measurable targets.	CSRD Art. 29b(2)(b)(i), ESRS Section 5 & AR 22, UN SDPI Tier 2, II.B.7 & II.B.8
S.W.2 Own Workforce Grievance Mechanism	Confidential channels for employees to raise concerns or report misconduct Systematic Recital of whether employees are provided with safe, protected and effective mechanisms to raise concerns without fear of retaliation.	SFDR Annex I, Table 3, Indicator 5, ESRS Section 5, S1-2, VSME Standard C6 Para. 61(c)
S.W.3 Workforce Gender Breakdown	Quantitative disclosure of the workforce composition according to gender categories. Provides the underlying workforce data necessary to evaluate gender representation, diversity and equality within the company.	ESRS Section 5, S1-1 Para. 39(b), VSME Standard B8 Para. 39(b), GRI 2 Disclosure 2-7
S.W.4 Workforce Breakdown by Employment Type & Contract	Workforce structure by employment type, such as full-time or part-time Considers the degree of employment security and the potential social risks associated with different forms of employment.	ESRS Section 5, S1-1, UN SDPI Tier 2, II.B.17, GRI 2 Disclosure 2-7
S.W.5 Workforce Geographic Breakdown	Country- or region-specific disclosure of the location of the company's workforce. Provides transparency on the jurisdictions in which employees are located and where different labour-rights and employment risks may arise.	ESRS Section 2 SBM-1 Para. 24(a)(iii), VSME Standard B8 Para 39(c), GRI 2 Disclosure 2-7
S.W.6 Temporary vs. Permanent Contract Ratio	Quantitative disclosure of employees under temporary and permanent employment contracts. Provides an indication of employment security and the company's reliance on less secure contractual relationships.	VSME Standard B8, Para. 39(a), ESRS Section 5, S1-1, UN SDPI Tier 2, II.B.19
S.W.7 Employee Turnover Rate	Quantitative disclosure of the rate at which employees leave the company. Provides an indicator of workforce stability and potential risks relating to working conditions, organizational culture, employee satisfaction and employer attractiveness.	ESRS Section 5, S1-1, VSME Standard B8, Para. 40, UN SDPI Tier 2, II.B.20
S.W.8 Employee Retention Measures	Programmes, benefits and incentives supporting the long-term retention of employees and key talent. Considers the company's efforts to maintain workforce stability and preserve critical skills and capabilities through targeted retention measures.	CSRD Art. 29b, ESRS Section 3, IR-3, UN SDPI Tier 2, II.B.10

S.W.9 Unadjusted Gender Pay Gap	Unadjusted pay difference between male and female employees Provides an indicator of structural gender-based pay inequality and differences in representation across organizational levels.	SFDR Annex I, Table 1, Indicator 12, ESRS Section 5 S1-8 Para. 26(a), VSME Standard B10 Para. 42(b)
S.W.10 Adjusted Gender Pay Gap / Equal Pay for Equal Work	Pay difference for comparable work, adjusted for role and qualification Focuses on direct pay equity and potential gender-based discrimination in remuneration for comparable work.	CSRD Art. 29b(2)(b)(i), ESRS Section 5 S1-8 Para. 27, UN SDPI Tier 2, II.B.6, Pay Transparency Directive
S.W.11 Non-Discrimination Policy & Incidents Management	Formal anti-discrimination measures and systematic identification, management and reporting of discrimination-related incidents. Considers both the preventive framework and the company's approach to addressing actual discrimination affecting the workforce.	SFDR Annex I, Table 3, Indicator 7, ESRS Section 5 S1-9 Para. 30(a), VSME Standard C6 Para. 61(b)(iv) & C7
S.W.12 Anti-Discrimination Policies & Safeguards	Formal rules, codes, reporting channels and investigation mechanisms protecting employees from discrimination and harassment. Considers whether protection against discrimination and harassment is structurally embedded in workforce management and supported by effective safeguards.	SDPI Indicator II.B.14, VSME Standard Module 6 Para. 61
S.W.13 Workforce Privacy & Information Security	Protection of sensitive employee data and workforce privacy Considers risks arising from the handling of sensitive employee information, workplace monitoring and the use of personal data.	ESRS Section 5 Para. 5(c), GDPR, UN Guiding Principles Reporting Framework
S.W.14 Objective & Gender-Neutral Pay Progression Criteria	Objective, gender-neutral criteria for pay and career progression Considers the transparency and fairness of remuneration and career progression systems and their ability to prevent gender-based discrimination.	Pay Transparency Directive, CSRD Art. 29b(2)(b)(i), ESRS Section 5 S1-8
S.W.15 Adequate / Living Wage Provision	Remuneration sufficient to cover an adequate standard of living Considers whether the company provides remuneration that goes beyond statutory minimum wage requirements and supports an adequate standard of living.	UN SDPI Tier 2, II.B.4, ESRS Section 5, S1-4, CSRD Art. 29b(2)(b)(ii)
S.W.16 CEO-to-Worker Pay Ratio / Annual Total Remuneration Ratio	Ratio between top executive pay and median employee pay Provides an indicator of internal income inequality and the relative distribution of remuneration between senior management and employees.	UN SDPI Tier 2, II.B.3, ESRS Section 5, S1-8 Para. 26(b), GRI 2 Disclosure 2-21
S.W.17 Training & Skills Development Metrics	Quantitative disclosure of employee development indicators such as training hours and expenditure. Provides measurable evidence of investment in workforce capabilities, skills development and the preservation of human capital.	UN SDPI Tier 1, I.C.1 & I.C.2, ESRS Section 5, S1-6, VSME Standard B10 Para. 42(d)

S.W.18 Contingent, Subcontracted & Non-Guaranteed Hours Workers	Quantitative disclosure of contingent, subcontracted and other non-permanent workers within the workforce. Highlights the company's reliance on less secure employment arrangements and the associated risks to worker protections and employment stability.	UN SDPI Tier 2, II.B.17, ESRS Section 5, S1-2, GRI 2 Disclosure 2-8
S.W.19 Hiring of Vulnerable Groups & Disability Inclusion	Targeted recruitment and representation of vulnerable, disadvantaged or underrepresented groups within the permanent workforce. Considers the company's contribution to workforce inclusion and the integration of groups that may face increased barriers to employment.	UN SDPI Tier 2, II.B.8, ESRS Section 5 S1-10 Para. 32(b), CSRD Art. 29b(2)(b)(i)
S.W.20 Proportion of Women in Managerial / Top Management Positions	Quantitative representation of women in management and leadership positions. Indicates gender equality in decision-making and career advancement.	UN SDPI Tier 2, II.B.9, ESRS Section 5, S1-10 Para. 32(a), CSRD Art. 29b, Women on Boards Directive
S.W.21 Caregiving Support & Work-Life Balance Programmes	Support for employees with caregiving responsibilities, such as parental leave Considers the company's efforts to support workforce participation, employee retention and gender equality through family and caregiving measures.	UN SDPI Tier 2, II.B.10, ESRS Section 5, S1, CSRD Art. 29b(2)(b)(ii)
S.W.22 Collective Bargaining Coverage & Union Density	Percentage of employees whose working conditions are governed by collective bargaining agreements. Provides an indicator of collective worker representation and the institutionalised protection of employees' labour rights.	UN SDPI Tier 1, I.C.5 & Tier 2, II.B.15, ESRS Section 5, S1-3, VSME Standard B10, Para. 42(c)
S.W.23 Anti-Discrimination, Bias Prevention & Workforce Privacy	Measures addressing discrimination, bias and risks to the fundamental and privacy rights of employees. Considers measures preventing discrimination and protecting workforce data privacy.	UN SDPI Tier 2, II.B.12 & II.B.14, ESRS Section 5, Para. 5(c), AI Act & GDPR/ GDPR

Social, Subcluster 2/5

Community Engagement

8 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
S.CE.1 Affected Communities Relations & Engagement	Explicit Recital of relationships with local residents, communities or affected communities and community engagement Considers the company's approach to engaging with affected communities.	ESRS Section 2 SBM-2, Para. 26 & Section 3 IR-3, OECD Guidelines for Multinational Enterprises Chapter II, Para. 14, GRI 2 Disclosure 2-29, UNGP C2
S.CE.2 General Social Impacts & Inside-Out Materiality	Disclosure of the social impacts arising from the company's business activities Considers the company's social footprint on the wider community.	CSRD Art. 19a(2)(c), ESRS IRO-2, Para. 37(a), GRI 3 Disclosure 3-3

S.CE.3 Specific Adverse Impacts on Affected Communities	Identification of affected communities and detailed disclosure of negative impacts arising from business activities Considers severe impacts on local communities, such as pollution or displacement.	ESRS Section 1 Appendix A, AR 22, UNGP C3.2, TNFD L4
S.CE.4 Participatory Decision-Making & Community Dialogue	Active involvement of affected communities in dialogue and decision-making processes Considers whether community input meaningfully influences business decisions.	ESRS Section 3 AR 24 & 26, UNGP C2.3, VSME Standard Para. 79(a)
S.CE.5 Indigenous People's Rights & Free, Prior and Informed Consent	Respect for Indigenous Peoples' rights and Free, Prior and Informed Consent Considers adherence to standards protecting Indigenous Peoples' land and resource rights.	ESRS Section 3, AR 26, CDP Forests/Water/Climate Question 5.11, TNFD Disclosure C
S.CE.6 Resource Competition & Land/Water Use Consultation	Consultation of local communities regarding activities involving significant land or water use Considers the company's approach to managing conflicts over natural resources.	TNFD, ESRS Section 1, AR 22, UNGP C3.2
S.CE.7 Voluntary Community Investments & Philanthropy	Quantitative disclosure of voluntary community investments and philanthropic contributions Provides measurable evidence of the company's voluntary financial or infrastructure contributions to local communities beyond its core business activities.	TNFD, GRI 3 Disclosure 3-3, UN SDPI
S.CE.8 Operational-level Grievance & Remediation Mechanisms	Local operational-level grievance and remediation mechanisms for affected communities Considers whether affected communities can access effective grievance channels.	ESRS Section 1 Para. 1(c) & Section 3, UNGP C6 & Principle 31, SFDR Annex I, Table 1, Indicator 11

Social, Subcluster 3/5

Consumer Interests

15 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
S.CI.1 Accessibility Measures & Disability Inclusion	Accessibility measures enabling people with disabilities to access products and services Considers whether the company has implemented measures to ensure accessibility for people with disabilities.	CSRD Recital 43 & Art. 29b(2)(b)(i), ESRS Section 5, S1-10 Para. 32(b)
S.CI.2 Atypical Employment & Temporary/Migrant Workers	Seasonal, migrant, temporary and contract workers within the company's workforce. Considers the company's reliance on vulnerable forms of employment and related risks.	VSME Module C5, Para. 60, ESRS Section 5, S1-1, UN SDPI Tier 2, II.B.17

S.CI.3 Consumer Health & Safety Risk Assessment	Identification of health and safety risks from products or services Evaluates whether the company conducts consumer health and safety risk assessments for its products and services.	ESRS Appendix B, CSRD Art. 19a
S.CI.4 Consumer Health & Safety Protection	Management of health and safety risks to protect consumers Considers whether the company manages health and safety risks to protect consumers and end users.	ESRS Section 2 AR 22 & Appendix A, VSME Standard Appendix B, OECD Guidelines for Multinational Enterprises Chapter VIII
S.CI.5 Consumer Privacy & Data Security	Protection of consumer and end-user data against misuse and theft Considers whether the company safeguards consumer privacy and data security as part of its social responsibilities.	ESRS Section 2 AR 22 & Appendix A, GDPR/GDPR, AI Act
S.CI.6 Ethical Marketing & Responsible Communication	Fair, transparent and non-discriminatory marketing and communication practices Evaluates the company's commitment to ethical marketing and responsible communication.	EmpCo Directive (EU) 2024/825, Amends 2005/29/EC, ESRS Appendix A, VSME Standard Appendix B
S.CI.7 Consumer Engagement & Stakeholder Inclusion	Involvement of consumers in identifying concerns and shaping decisions Considers whether the company systematically engages consumers and includes their perspectives in decision-making.	ESRS Section 2 SBM-2 Para. 26, VSME Para. 79(a), GRI 2 Disclosure 2-29
S.CI.8 Substantiation of Environmental Claims & Anti-Greenwashing	Scientific substantiation and integrity of environmental claims communicated to consumers. Evaluates whether the company substantiates its environmental claims and prevents greenwashing.	Green Claims Directive, EmpCo Recital 1&2, UN SDPI Tier 2, II.A.6
S.CI.9 Transparent & Verified Sustainability Labelling	Sustainability labels used for products, based on transparent, credible and independently verified certification systems. Considers whether the company's sustainability labelling is transparent and independently verified.	EmpCo Recital 1, Green Claims Directive
S.CI.10 Product Durability & Avoidance of Planned Obsolescence	Commitment to preventing artificially shortened product lifecycles and promoting durable products. Evaluates whether the company addresses product durability and avoids planned obsolescence.	EmpCo Recital 1&3, ESPR Art. 7(l), OECD Guidelines Chapter VIII, Para. 2(b)
S.CI.11 Right to Repair & Product Reparability Transparency	Clear information on product reparability and repair options Considers whether the company enables consumers' right to repair through transparent product reparability information.	EmpCo Recital 3, ESPR Art. 7(l)

S.CI.12 Digital Product Longevity & Software Update Transparency	Guaranteed periods for software and security updates on digital products Evaluates whether the company transparently discloses the longevity and software update commitments of its digital products.	EmpCo, ESPR Art. 7
S.CI.13 Consumer Grievance Mechanisms & Dispute Resolution	Accessible mechanisms for consumers to raise complaints and seek remedy Considers whether the company provides effective consumer grievance mechanisms and dispute resolution processes.	ESRS Section 1, Para. 1(c), VSME Standard C7, OECD Guidelines Chapter VIII, Para. 3
S.CI.14 Consumer Education for Sustainable Consumption	Initiatives supporting more sustainable consumer use and purchasing Evaluates whether the company supports consumer education for sustainable consumption.	OECD Guidelines Chapter VIII Para. 2(c), ESRS AR 65, EmpCo Recital 1
S.CI.15 Vulnerable Consumers Protection & Accessibility	Targeted protection and inclusion of vulnerable consumer groups Considers whether the company protects and includes vulnerable consumer groups.	ESRS Section 2 Appendix A, CSRD Recital 49, OECD Guidelines Chapter II, UNGP

Social, Subcluster 4/5

Working Conditions

10 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
S.WC.1 Value Chain Worker Participation & Empowerment	Active participation of workers at suppliers or business partners in participation and co-determination processes Considers whether value chain workers participate in decisions on working conditions.	UN SDPI Tier 2, II.B.21, ESRS Section 3, AR 24 & 26, UNGP C2.3
S.WC.2 Workplace Accident Prevention Policy & ILO Alignment	Formal workplace accident prevention policy aligned with ILO standards Evaluates whether accident prevention aligns with ILO labour standards.	SFDR Annex I, Table 3, Indicator 1, CS3D Recital 32, ESRS Section 3, AR 6 ID 10, VSME C6, Para. 61(b)(v)
S.WC.3 Work-related Accident Rate & Absolute Frequency	Quantitative disclosure of work-related accident rates and absolute accident numbers Provides standardized data enabling comparison of workplace safety performance.	SFDR Annex I, Table 3, Indicator 2, ESRS Section 5, S1-7, Para. 35(b), VSME Standard B9, Para. 41(a), UN SDPI Tier 2, II.B.11
S.WC.4 OHS Financial Expenditure Proportion	Quantitative disclosure of financial expenditure on occupational health and safety Provides transparency on the company's financial commitment to employee safety.	UN SDPI Tier 1, Indicator I.C. 4, SDG Agenda Targets 8.8
S.WC.5 Formal OHS Hazard Identification & Risk Assessment	Formal occupational health and safety hazard identification and risk assessment Considers systematic identification of hazards and related protective measures.	CSRD Art. 29b(2)(b)(ii), ESRS Section 2 SBM-3 & Section 3 IR-3, UNGP C3.1

S.WC.6 Mental Health & Psychological Hazard Assessment	Assessment of mental health and psychological hazards among the workforce Considers the systematic identification and management of psychological health risks such as excessive stress, workload, burnout and harmful workplace conditions.	ESRS Section 1, Appendix A, AR 22, CSRD Art. 29b(2)(b), UN SDPI Tier 2, II.B.12
S.WC.7 Severe OHS Impacts: Days Lost & Fatalities	Days lost and fatalities due to work-related injuries and diseases Provides transparency on the most severe occupational health and safety failures.	SFDR Annex I, Table 3, Indicator 3, ESRS Section 5, S1-7, Para. 35(a)&(c), VSME B9, Para. 41(b)
S.WC.8 Working Time Limitation & Overtime Prevention	Measures to limit working hours and prevent excessive overtime Considers the company's approach to limiting working hours and overtime.	CSRD Art. 29b(2)(b)(ii), ESRS Section 1, Appendix A, AR 22 & AR 28, SDPI Tier 2, Indicator II.B.21
S.WC.9 WASH-Services & Adequate Living Conditions	Access to water, sanitation, hygiene services and adequate living conditions Considers whether employees have access to essential WASH facilities and housing.	CDP Water Security Question 9.2.2 & 5.11, ESRS Section 1, Appendix A, AR 22, CS3D Recital 32
S.WC.10 Worker Representation & OHS Committees	Participation of worker representatives and trade unions in occupational health and safety management Considers whether workers are formally involved in OHS oversight, e.g. via committees.	UN SDPI Tier 2, II.B.15 & II.B.16, ESRS Section 1, Appendix A, AR 22, UNGP C2 & C4

Social, Subcluster 5/5

Minimum Social Safeguards

15 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
S.MSS.1 Value Chain Child & Forced Labour Risk Exposure	Risks related to child labour or forced labour in the value chain Considers the identification of severe human rights risks related to child labour and forced labour across the value chain.	ESRS Section 2 AR 17 ID 3 & Section 1 AR 22, SFDR Annex I, Table 3, Indicators 12 & 13
S.MSS.2 Lack of Employee Grievance Mechanisms in Investments	Investments in companies without employee grievance mechanisms Considers the share of investments in companies lacking formal employee grievance mechanisms.	SFDR Annex I, Table 3, Indicator 5, VSME Standard C6, Para. 61(c)
S.MSS.3 Due Diligence & Vigilance Process	Human rights and environmental due diligence Considers the systematic identification and mitigation of human rights and environmental risks across the value chain.	CS3D Recital 16, ESRS Section 2, Disclosure Requirement 4, SFDR Annex I, Table 3, Indicator 10
S.MSS.4 UNGP-Aligned Human Rights Policy Commitment	Formal human rights policy aligned with the UN Guiding Principles Evaluates the company's explicit commitment to the UN Guiding Principles through a formal human rights policy.	ESRS Section 3, Para. 43 & AR 35, UNGP A1, SFDR Annex I, Table 3, Indicator 9

S.MSS.5 Child & Forced Labour Prevention Policies	Measures to prevent child labour and forced labour Considers the implementation of policies and measures to prevent child labour and forced labour.	ESRS Section 3, AR 6 ID 11 & ID 12, SFDR Annex I, Table 3, Indicator 4, VSME C6 Para. 61(b)(i) & 61(b)(ii)
S.MSS.6 Severe Human Rights Incidents & Violations	Quantitative disclosure of severe human rights incidents and violations Provides transparency on confirmed severe human rights incidents and violations in the value chain.	SFDR Annex I, Table 3, Indicator 14, ESRS Section 5, S1-9, Para. 30(a), VSME C7, Para. 62(c)
S.MSS.7 Investments Lacking Human Rights Policies	Investments in companies without a human rights policy Considers the share of investments in companies lacking a formal human rights policy.	SFDR Annex I, Table 3, Indicator 9, ESRS Section 3 AR 6 ID 16
S.MSS.8 Exposure to Controversial Weapons	Financial exposure to activities involving controversial weapons. Considers whether the company has exposure, through its investments or operations, to controversial weapons activities.	SFDR Annex I, Table 1, Indicator 14, ESRS Section 2 SBM-1, Para. 24(c)(iii), VSME C8, Para. 63(a)
S.MSS.9 Minimum Safeguards Alignment & UNGP/OECD Compliance	Alignment with minimum safeguards and UNGP/ OECD standards Evaluates alignment with the UN Guiding Principles and OECD Guidelines as part of minimum safeguards.	EU Taxonomy (EU) 2020/852 Art. 18, SFDR, ESRS Section 3, Para. 43 & AR 35
S.MSS.10 Investments involved in UNGC & OECD Violations	Investments in companies involved in UNGC or OECD violations Provides transparency on investments in companies involved in confirmed UNGC or OECD violations.	SFDR Annex I, Table 1, Indicator 10, ESRS Section 3, AR 6 ID 2, VSME Appendix C
S.MSS.11 Lack of UNGC/OECD Compliance Mechanisms in Investments	Investments in companies without UNGC/OECD compliance and monitoring mechanisms Considers the share of investments in companies lacking mechanisms to monitor UNGC or OECD compliance.	SFDR Annex I, Table 3, Indicator 11, ESRS Section 3, AR 6 ID 1 & ID 16, VSME Standard C6, Para. 61
S.MSS.12 Human Rights Due Diligence Processes / HRDD	Implementation of human rights due diligence processes Considers the ongoing identification, prevention and mitigation of human rights impacts.	CS3D Recital 14,15&16, CSRD Art. 19(a)(2)(f)(i), UN Guiding Principles C3
S.MSS.13 Supplier Code of Conduct & Core Labour Standards	Supplier Code of Conduct covering core labour and human rights standards Evaluates whether suppliers are required to comply with fundamental labour and human rights standards.	SFDR Annex I, Table 3, Indicator 4, ESRS Section 3, AR 6 ID 9
S.MSS.14 Supplier Code of Conduct / Value Chain Due Diligence	Investments in companies without a strict Supplier Code of Conduct Considers the share of investments in companies lacking a Supplier Code of Conduct.	SFDR Annex I, Table 3, Indicator 4, UN Guiding Principles, ESRS Section 1, Appendix A, AR 22
S.MSS.15 Security Forces & Human Rights / Voluntary Principles	Security forces and human rights safeguards in conflict-affected or high-risk areas Evaluates safeguards to prevent human rights violations linked to security forces in high-risk areas.	VPSHR, UNGP Principle 16, ESRS Section 1, Appendix A, AR 22

Cluster G

15%
Weighting

Governance

Quality and effectiveness of corporate governance (ESRS G1)

3 Subclusters, 45 criteria

G.ACM	Anti-Corruption Management	12 criteria
G.BE	Business Ethics	14 criteria
G.CS	Corporate Structure	19 criteria

Governance, Subcluster 1/3

Anti-Corruption Management

12 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
G.ACM.1 Whistleblower Protection & Grievance Channels	Secure and confidential whistleblowing and grievance channels Considers the existence of protected reporting channels that safeguard whistleblower confidentiality and provide timely feedback.	CSRD Art. 29b(2)(c)(iii), ESRS Section 3, AR 6 ID 17, SFDR Annex I, Table 3, Indicator 6
G.ACM.2 Anti-Corruption Policy Commitment & UNCAC Alignment	Formal anti-corruption and anti-bribery policy aligned with UNCAC Evaluates the formal commitment to preventing bribery and corruption in line with international standards.	ESRS Section 3, AR ID 14, SFDR Annex I, Table 3, Indicator 15, UNGC Principle 10
G.ACM.3 Anti-Corruption Training & Awareness Metrics	Quantitative anti-corruption training and awareness metrics Considers the measurable coverage of anti-corruption training across the workforce.	UN SDPI Tier 1, Indicator I.D. 5, ESRS Section 2 Appendix A, SDG Agenda 2030 Target 16.5.2
G.ACM.4 Quantitative Confirmation of Corruption Incidents	Quantitative disclosure of confirmed corruption incidents Provides transparency on the number of confirmed corruption incidents in the current or previous reporting periods.	ESRS Section 6 G1-1, Para. 4, VSME Standard B11, Para. 43, GRI 205
G.ACM.5 Qualitative Nature of Corruption Incidents	Qualitative disclosure of confirmed corruption incidents Considers the nature and circumstances of confirmed corruption incidents.	ESRS Section 6 G1-1, GRI 3, OECD Guidelines Chapter VII
G.ACM.6 Judicial Convictions for Corruption & Bribery	Judicial convictions for corruption and bribery Provides transparency on the number of convictions for violations of anti-corruption and anti-bribery laws.	SFDR Annex I, Table 3, Indicator 17, ESRS Section 6 G1-1, Para. 5, VSME Standard B11, Para. 43
G.ACM.7 Financial Fines & Penalties for Corruption	Financial fines and penalties for corruption Considers the total financial impact of fines, penalties and settlements related to corruption and bribery violations.	SFDR Annex I, Table 3, Indicator 17, ESRS Section 6 G1-1, UN SDPI Tier 2, II.C.4
G.ACM.8 Anti-Corruption Risk Assessment & Mapping	Anti-corruption risk assessment and mapping Evaluates the systematic identification of corruption and bribery risks across regions, sectors and business relationships.	OECD Guidelines for Multinational Enterprises Chapter VII, Para. 2, ESRS Section 3, AR 29
G.ACM.9 Internal Controls & Anti-Bribery Accounting Procedures	Internal controls and anti-bribery accounting procedures Considers the controls and accounting procedures designed to prevent concealed or improper payments.	OECD Guidelines for Multinational Enterprises Chapter VII, Para. 2, ESRS Section 3, AR 29, UNCAC
G.ACM.10 Third-Party & Intermediary Due Diligence	Third-party and intermediary anti-corruption due diligence Evaluates due diligence procedures applied to agents, intermediaries, consultants and other third parties to prevent bribery.	OECD Guidelines for Multinational Enterprises Chapter VII, CS3D

G.ACM.11 Prohibition of Facilitation Payments	Prohibition of facilitation payments Considers whether facilitation payments are explicitly prohibited as part of the company's anti-corruption framework.	OECD Guidelines for Multinational Enterprises Chapter VII, UNGC Principle 10
G.ACM.12 Anti-Corruption Corrective Actions & Remediation	Anti-corruption corrective actions and remediation Evaluates the corrective measures taken following confirmed corruption or bribery violations.	ESRS LSME Section 3, AR 6 ID 15, SFDR Annex I, Table 3, Indicator 16

Governance, Subcluster 2/3

Business Ethics**14** criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
G.BE.1 Regulatory & Political Context / Macroeconomic Trends Impact	Influence of political and regulatory developments on the business model and strategy Considers the impact of political and regulatory developments on the company's strategy, business model and products or services.	GRI 2 Disclosure 2.22, CSRD Recital 30 & Art. 19a, CDP Climate Change Question 4.11.1 & 4.11.2
G.BE.2 EU Transparency Register & Formal Lobbying Disclosure	Registration in the EU Transparency Register Considers the company's formal disclosure of its registration and lobbying activities at EU level.	ESRS LSME Section 6 G1-2, CSRD Art. 29b(2)(c)(iv), UN SDPI Tier 2, II.C.1
G.BE.3 Own Workforce Code of Conduct & Corporate Culture	Internal Code of Conduct and corporate ethics Evaluates the existence of a formal framework defining ethical principles, values and legal requirements for business conduct.	VSME Standard C6, Para. 61(a), ESRS Section 1, Appendix A, AR 22, UNGP A1
G.BE.4 Conflicts of Interest Policy & Board Governance	Conflicts of interest policy and board governance Considers the identification, prevention and disclosure of potential conflicts of interest among management and employees.	OECD Guidelines for Multinational Enterprises Chapter III, Para. 2(e) & Para. 2(g), GRI General Disclosures 2021, CSRD Recital 50
G.BE.5 Cybersecurity & Information Security Management Systems	Cybersecurity and information security management Evaluates the structured protection of critical business and customer data through cybersecurity policies, systems or certifications.	GDPR/GDPR, NIS-2-Directive (EU), ESRS Section 1, Appendix A, AR 22
G.BE.6 Business Ethics & Compliance Training Metrics	Business ethics and compliance training metrics Considers the quantitative disclosure of employee participation in business ethics and compliance training.	UN SDPI Tier 1, Indicator I.D. 5, ESRS Section 1, Appendix A, AR 22, VSME Standard Appendix B
G.BE.7 Supplier Payment Practices & Supply Chain Fairness	Supplier payment practices and supply chain fairness Evaluates the transparency and fairness of payment terms applied to suppliers.	CSRD Art. 29b(2)(c)(v), ESRS Section 3, AR 28, EU Late Payment Directive (2011/7/ EU)

G.BE.8 SME Specific Payment Practices & Late Payment Prevention	SME-specific payment practices and late payment prevention Considers the disclosure of payment terms specifically applied to small and medium-sized suppliers.	CSRD Art. 29b(2)(c)(v), ESRS LSME Section 1, Appendix A, AR 22
G.BE.9 Country-by-Country Reporting / Fiscal Disclosure	Country-by-country tax and fiscal disclosure Provides transparency on revenues, profits, employees and income taxes across key countries.	UN SDPI Tier 2, Indicator II.B.1, GRI 207, Public Country-by-Country Reporting Directive (EU 2021/2101)
G.BE.10 Tax Haven Exposure & Aggressive Tax Avoidance	Tax haven exposure and aggressive tax avoidance Considers the company's activities or investments in jurisdictions identified as non-cooperative for tax purposes.	UN SDPI Tier 2, Indicator II.B.2, Public CbCR Directive, GRI 207
G.BE.11 Corporate Political Influence & Lobbying Expenditure Quantification	Corporate political influence and lobbying expenditure Provides quantitative transparency on spending related to lobbying, political influence and political contributions.	UN SDPI Tier 2, Indicator II.C.1, ESRS LSME Section 6, G1-2 & AR 53, CSRD Art. 29b(2)(c) (iv)
G.BE.12 Climate Policy Engagement & Lobbying Alignment	Climate policy engagement and lobbying alignment Evaluates whether lobbying activities and industry association positions are aligned with the company's sustainability and Paris Agreement objectives.	CDP Climate Change Question 4.11.1 & 4.11.2, SBTi Corporate Net-Zero Standard, UN SDPI Tier 2, II.C.1, ESRS LSME Section 6 G1-2
G.BE.13 Fair Competition & Anti-Trust Policy	Fair competition and anti-trust compliance Considers policies and measures designed to prevent anti-competitive agreements, price fixing and cartel practices.	OECD Guidelines for Multinational Enterprises Chapter X, ESRS LSME Section 6, Appendix A, AR 22, CSRD Recital 50
G.BE.14 Trustworthy AI & Digital Ethics	Trustworthy AI and digital ethics Evaluates governance measures addressing human oversight, fairness, bias, transparency and societal impacts of artificial intelligence.	AI Act, ESRS LSME Section 1, Appendix A, AR 22

Governance, Subcluster 3/3

Corporate Structure

19 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
G.CS.1 Asset Geolocation & Spatial Transparency	Location of owned, leased or managed business sites, factories and warehouses. Considers whether the company discloses the geographic location of its material operational assets.	ESRS LSME Section 1, Para. 33(e)(vii), VSME Standard Basic Module B1, TNFD L4
G.CS.2 Entity Legal Form & Organizational Details	Company's legal form and organizational status. Provides transparency on the basic legal and organizational identity of the reporting entity.	ESRS LSME Section 1, Para. 33(e)(i), VSME Standard Basic Module B1, GRI 2 General Disclosures 2021, 2-1

G.CS.3 Sector Classification & NACE Codes	Company's economic activity and relevant sector classification (e.g. NACE codes). Enables comparison of the company's sustainability performance against sector peers.	ESRS LSME Section 2, SBM-1, AR 5(c), VSME Standard Basic Module B1, CS3D Art. 7(4)(e)
G.CS.4 Workforce Size & Headcount/ FTE Metrics	Total number of employees or full-time equivalents (FTEs) employed by the company. Provides the basic workforce scale needed to contextualize other social KPIs.	ESRS LSME Section 2, SBM-1, Para. 24(a)(iii), VSME Standard Basic Module B1, GRI 2 General Disclosures 2021, 2-7
G.CS.5 Digitalization as Strategic Driver & Resiliency Factor	Integration of digitalization into the company's strategy, transformation and long-term resilience. Assesses whether the company leverages digitalization as a driver of strategic transformation and resilience.	CSRD Art. 19a(2)(a)(i), IFRS S1 Para. 22, GRI 2 General Disclosures 2021, Disclosure 2-22
G.CS.6 Strategic ESG Integration & Business Model Alignment	Integration of sustainability or ESG Recitals into the company's overall business strategy. Assesses whether ESG Recitals are embedded in the company's core business model rather than treated separately.	CSRD Art. 19a(2)(a)(v), ESRS LSME Section 2, SBM-1, Para. 24, GRI 2 General Disclosures 2021, 2-22
G.CS.7 ESG-Linked Executive Remuneration & Incentive Schemes	Linkage between executive remuneration and sustainability or ESG objectives. Considers whether the company incentivizes leadership to achieve sustainability performance through remuneration design.	CSRD Art. 19a(2)(e), ESRS LSME Section 2, GOV-2, CDP Climate Change Question 4.5.1
G.CS.8 Governance Structure & Board Responsibilities	Governance structure, responsibilities and division of roles between management and oversight bodies. Provides transparency on how governance responsibilities are structured and allocated within the company.	ESRS LSME Section 2, GOV-1, Para. 16(b), GRI 2 General Disclosures 2021, 2-9, OECD Guidelines for Multinational Enterprises Chapter III, Para. 2(e)
G.CS.9 Highest Governance Body ESG Oversight & Accountability	Formal assignment of sustainability oversight and reporting responsibility to the highest governance body. Considers whether ultimate accountability for sustainability performance rests with the company's highest governance body.	IFRS S1 Para. 26(b), ESRS LSME Section 2, GOV-1, Para. 18, GRI 2 General Disclosures 2021, 2-13 & 2-14
G.CS.10 Board Composition, Diversity & Independence	Composition, independence, diversity and representation of the board. Considers whether the board's composition supports balanced and independent oversight.	ESRS LSME Section 2, GOV-1, Para. 17(a), GRI 2 General Disclosures 2021, 2-9, OECD Guidelines for Multinational Enterprises Chapter III, Para. 2(e)
G.CS.11 Specialized Board Committees & Sub-Structures	Specialized governance committees such as audit, risk or nomination committees. Considers whether the board has established dedicated committees to strengthen oversight of specific governance areas.	GRI 2 General Disclosures 2021, 2-9, ESRS LSME Section 2, GOV-1, UN SDPI Tier 2, Indicator I.D.3

G.CS.12 Board ESG Skills, Competency & Expertise	Sustainability-related skills, qualifications and expertise among board members. Considers whether the board has the competency needed to oversee sustainability matters effectively.	CSRD Art. 19a(2)(c), ESRS LSME Section 2, GOV-1, Para. 16(c), IFRS S1 Para. 26(a)(iii), CDP Climate Change Question 4.2
G.CS.13 Internal Control & Corporate Risk Management Systems	Formal internal control, risk management and corporate oversight mechanisms. Considers whether the company has systems in place to identify, manage and mitigate corporate risks.	CSRD Recital 50 & Art. 29b(2)(c)(ii), ESRS LSME Section 2, GOV-4, OECD Guidelines for Multinational Enterprises Chapter VII, Para. 2
G.CS.14 Board Gender Diversity & Quotas	Gender diversity objectives or quotas for the company's governing bodies. Considers whether the company sets targets to promote gender diversity in governance.	SDPI Indicator II.C.6, VSME Standard Para. 65 (C9), ESRS 2, GOV-1, Para. 12(a)
G.CS.15 Board Gender Diversity & Quota Compliance	Percentage of women on the board or supervisory board. Considers whether the company meets statutory or self-defined gender diversity quotas at board level.	Women on Boards Directive, UN SDPI Tier 2, Indicator II.C.6, SFDR Annex I, Table 1, Indicator 13, ESRS LSME Section 2, GOV-1, Para. 12(a) & Para. 17(b)
G.CS.16 Board Age Diversity	Age structure or age ranges of members of the highest governance body. Considers whether the board reflects a diverse range of age groups.	UN SDPI Tier 1, Indicator I.D. 2, GRI 2 General Disclosures 2021, Disclosure 2-9-c, ESRS LSME Section 2, GOV-1
G.CS.17 Board Meetings & Attendance Rate	Number of board meetings held and member attendance rates. Considers whether board members are actively engaged in governance oversight.	UN SDPI Tier 1, Indicator I.D. 1, SDG Agenda 2030 Target 16.6
G.CS.18 Audit Committee Meetings & Attendance Rate	Number of audit committee meetings held and member attendance rates. Considers whether the audit committee is sufficiently active in overseeing financial and non-financial reporting.	UN SDPI Tier 1, Indicator I.D. 3
G.CS.19 Individual Board Member Compensation Transparency	Total compensation of individual executive and non-executive board members. Provides transparency on individual board-level remuneration.	UN SDPI Tier 1, Indicator I.D. 4, GRI 2 General Disclosures 2021, Disclosure 2-19, OECD Guidelines for Multinational Enterprises Chapter III, Para. 2(f)

10%
Weighting

Regulatory Landscape

Alignment with regulatory, normative and market-related ESG frameworks

5 Subclusters, 61 criteria

R.RAA	Reporting, Accounting and Auditing Standards	13 criteria
R.LDR	Laws, Directives & Regulations (EU)	22 criteria
R.IIA	International Frameworks, Initiatives & Agreements	13 criteria
R.CRM	Certifications, Ratings & Market Instruments	7 criteria
R.MSN	Models, Scenarios & Nature Conservation	6 criteria

Regulatory Landscape, Subcluster 1/5

Reporting, Accounting and Auditing Standards

13 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
R.RAA.1 CSRD / Sustainability Statement	Compliance with CSRD disclosure requirements and sustainability statement preparation Considers whether the company reports in line with the CSRD's mandatory sustainability reporting requirements.	CSRD
R.RAA.2 Double Materiality Assessment / ESRS Index	Application of ESRS and performance of a double materiality assessment Assesses whether the company identifies and discloses its material sustainability topics in line with the ESRS.	ESRS
R.RAA.3 VSME Basic Module / Voluntary SME Reporting	Voluntary application of the VSME Standard's Basic Module for SMEs Considers whether the company follows the simplified, proportionate reporting approach designed for SMEs.	VSME
R.RAA.4 LSME Mandatory Reporting	Application of the mandatory Listed SME (LSME) reporting standard for sustainability disclosures. Considers whether the company meets the sustainability reporting obligations applicable to listed SMEs.	LSME
R.RAA.5 IFRS S1&S2 Mapping	Alignment of disclosures with the IFRS S1 and S2 standards Assesses whether the company's reporting is compatible with the global baseline sustainability disclosure standards used by investors.	ISSB / IFRS S1 & S2
R.RAA.6 GHG Protocol	Application of the GHG Protocol for measuring emissions Ensures that the company's emissions data is calculated using a recognized and comparable methodology.	GHG Protocol
R.RAA.7 GRI Content Index	Provision of a GRI Content Index mapping disclosures to the GRI Standards. Considers whether the company's reporting is structured to allow comparison against the widely used GRI framework.	GRI Standards
R.RAA.8 Nature-related Risk Assessment / LEAP Approach	Assessment of nature-related dependencies, impacts, risks and opportunities using the TNFD's LEAP approach. Evaluates whether the company systematically identifies and discloses its nature-related risks.	TNFD
R.RAA.9 Financed Emissions / PCAF Standard	Measurement and disclosure of financed emissions in line with the PCAF Standard. Considers whether financial institutions accurately account for the emissions associated with their lending and investment portfolios.	PCAF

R.RAA.10 GRESB Score / Rating	Participation in and performance under the GRESB benchmark for real estate and infrastructure sustainability. Provides transparency on the company's sustainability performance relative to sector peers as assessed by GRESB.	GRESB
R.RAA.11 SASB Index	Alignment of disclosures with the industry-specific SASB Standards. Considers whether the company reports on the financially material sustainability topics identified for its sector.	SASB
R.RAA.12 CDP Score / Letter Grade	Participation and score achieved under the CDP disclosure system Provides transparency on the company's environmental management and performance as independently scored by CDP.	CDP
R.RAA.13 ISAE Assurance Report	Independent assurance of sustainability information in accordance with the ISAE 3000/3410 assurance standards. Considers whether the company's sustainability disclosures have been externally verified to a limited or reasonable level of assurance.	ISAE 3410

Regulatory Landscape, Subcluster 2/5

Laws, Directives & Regulations (EU)

22 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
R.LDR.1 EU Taxonomy Alignment / Eligible Activities	Identification of taxonomy-eligible and taxonomy-aligned economic activities under the EU Taxonomy Regulation. Considers whether the company discloses the share of turnover, capital expenditure and operating expenditure associated with environmentally sustainable activities.	EU Taxonomy
R.LDR.2 CSDDD / Supply Chain Due Diligence	Human rights and environmental due diligence across operations and value chain Evaluates whether the company meets the due diligence obligations introduced by the Corporate Sustainability Due Diligence Directive.	CS3D
R.LDR.3 SFDR Disclosures / RTS-Level 2	Disclosure of Principal Adverse Impact indicators under the SFDR Considers whether the company or its financial products meet the transparency requirements applicable to sustainability-related financial disclosures.	SFDR
R.LDR.4 EU Green Bonds / EUGB Issuance	Issuance of bonds under the European Green Bond Standard Considers whether the company's green financing instruments meet the EU's harmonized standard for credible green bonds.	EUGB

R.LDR.5 CBAM Reporting / Carbon Border Adjustment	Reporting of embedded emissions under the Carbon Border Adjustment Mechanism Considers whether the company complies with reporting obligations for carbon-intensive imports into the EU.	CBAM
R.LDR.6 EMPCO Alignment / Green Transition Empowerment	Alignment with the Empowering Consumers for the Green Transition Directive Considers whether the company provides consumers with reliable information to support sustainable purchasing decisions.	EMPCO
R.LDR.7 Green Claims / GCD Substantiation	Substantiation and verification of explicit environmental claims in line with the Green Claims Directive. Evaluates whether the company's environmental marketing claims are scientifically substantiated and independently verified.	GCD
R.LDR.8 ESPR / Ecodesign	Compliance with ecodesign requirements under the ESPR Considers whether the company's products meet EU requirements for sustainable design and circularity.	ESPR
R.LDR.9 PPWR / Packaging Waste Measures	Compliance with packaging design and waste-reduction requirements (PPWR) Considers whether the company reduces packaging waste and improves the recyclability of its packaging in line with EU requirements.	PPWR
R.LDR.10 EUDR Compliance / Deforestation	Due diligence ensuring products are free from deforestation (EUDR) Considers whether the company can demonstrate that relevant commodities and products do not contribute to deforestation.	EUDR
R.LDR.11 EUTR Compliance / Timber Sourcing	Due diligence ensuring legality of timber under the EUTR Considers whether the company sources timber from legal and verifiable origins.	EUTR
R.LDR.12 RED III / Renewable Energy Goals	Progress toward renewable energy targets under RED III Considers whether the company supports the EU's renewable energy transition through its own energy sourcing or activities.	RED III
R.LDR.13 EED / Energy Efficiency Measures	Energy efficiency measures and audits under the EED Considers whether the company systematically identifies and implements opportunities to reduce energy consumption.	EED
R.LDR.14 EU Battery Regulation Compliance	Compliance with carbon footprint and due diligence rules under the EU Battery Regulation Considers whether the company's batteries meet EU sustainability and traceability requirements across their lifecycle.	EU Battery Regulation

R.LDR.15 WEEE / E-Waste Management	Take-back and recycling of e-waste under the WEEE Directive Considers whether the company manages the end-of-life treatment of electronic products responsibly.	WEEE
R.LDR.16 REACH, RoHS, CLP, POP Compliance / Chemicals Management	Management of chemical substances under REACH, RoHS, CLP and POP Considers whether the company controls and discloses the use of hazardous or restricted substances in its products.	REACH, RoHS, CLP, POP
R.LDR.17 Waste & Water Framework Directives	Compliance with EU waste and water management requirements Considers whether the company manages waste and water resources in line with EU environmental protection requirements.	Waste Framework Directive 2008/98/EC, Water Framework Directive 2000/60/EC
R.LDR.18 IED Compliance / Industrial Emissions	Compliance with permitting and emission-limit requirements for industrial installations under the Industrial Emissions Directive. Considers whether the company's industrial operations meet EU requirements for the prevention and control of pollution.	IED
R.LDR.19 AI Act & GDPR / Data Protection	Compliance with GDPR data protection and AI Act obligations Considers whether the company protects personal data and manages AI-related risks in accordance with EU law.	AI Act, GDPR
R.LDR.20 Gender Pay Gap / Pay Transparency	Disclosure of gender pay gap under the Pay Transparency Directive Considers whether the company identifies and addresses unjustified gender-based pay differences.	Pay Transparency Directive (EU) 2023/970
R.LDR.21 Board Diversity Metrics / Women on Boards	Gender composition of the board under the Women on Boards Directive Considers whether the company promotes balanced gender representation in leadership positions.	Women on Boards Directive (EU) 2022/2381
R.LDR.22 Whistleblower Channel / Whistleblower Directive	Whistleblower channels required under the EU Whistleblower Directive Considers whether the company provides employees with safe and legally compliant channels to report misconduct.	Whistleblower Directive (EU) 2019/1937

Regulatory Landscape, Subcluster 3/5

International Frameworks, Initiatives & Agreements

13 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
R.IIA.1 UNGC Signatory / UN Global Compact	Commitment to the UN Global Compact's Ten Principles Considers whether the company has formally committed to internationally recognized sustainability principles.	UNGC
R.IIA.2 UN SDGs / Agenda 2030	Alignment of strategy with the UN SDGs under Agenda 2030 Considers whether the company identifies and contributes to relevant global sustainability priorities.	UN SDGs
R.IIA.3 UNGPs / Human Rights Policies	Human rights policies aligned with the UN Guiding Principles Considers whether the company respects human rights in line with internationally recognized guidance.	UNGPs
R.IIA.4 OECD Guidelines / Multinational Enterprises	Alignment with the OECD Guidelines for Multinational Enterprises on responsible business conduct. Considers whether the company applies internationally recognized standards for responsible business conduct across its operations.	OECD Guidelines for Multinational Enterprises
R.IIA.5 OECD Due Diligence / Supply Chain Guidance	Application of OECD Due Diligence Guidance for supply chains Considers whether the company conducts risk-based due diligence across its supply chain in line with OECD guidance.	OECD Due Diligence Guidance
R.IIA.6 Paris Agreement / 1.5-degree target	Alignment of climate targets with the Paris Agreement's 1.5°C goal Considers whether the company's climate commitments are consistent with global temperature goals.	Paris Agreement
R.IIA.7 SBTi / SBTN Validation	Validation of emission or nature targets by SBTi/SBTN Considers whether the company's targets are independently validated as scientifically robust.	SBTi / SBTN
R.IIA.8 ILO Core Labour Standards	Compliance with ILO core labour standards Considers whether the company upholds fundamental labour rights across its own operations and value chain.	ILO Core Labour Standards
R.IIA.9 Kunming-Montreal Framework / Biodiversity Protection	Alignment with the Kunming-Montreal Biodiversity Framework Considers whether the company contributes to global targets for halting and reversing biodiversity loss.	Kunming-Montreal
R.IIA.10 UNCAC / Anti-Corruption Measures	Alignment of anti-corruption measures with the UNCAC Considers whether the company's anti-corruption framework reflects internationally recognized standards.	UNCAC

R.IIA.11 Montreal Protocol / Stockholm Convention	Compliance with the Montreal Protocol and Stockholm Convention Considers whether the company avoids the use of substances subject to international environmental restrictions.	Montreal Protocol, Stockholm Convention
R.IIA.12 Minamata Convention / Mercury Handling	Compliance with mercury handling rules under the Minamata Convention Considers whether the company manages mercury-related risks in line with international standards.	Minamata Convention
R.IIA.13 Basel Convention / Waste exports	Compliance with hazardous waste export controls under the Basel Convention Considers whether the company manages hazardous waste exports responsibly and in line with international law.	Basel Convention

Regulatory Landscape, Subcluster 4/5

Certifications, Ratings & Market Instruments

7 criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
R.CRM.1 ESG Ratings / EcoVadis, MSCI, Sustainalytics	Participation and scores in third-party ESG ratings, e.g. EcoVadis Provides an independent, comparable benchmark of the company's ESG performance.	EcoVadis, MSCI, Sustainalytics
R.CRM.2 FSC / PEFC / Forestry Certification	Certification of wood and paper-based products under the FSC or PEFC forestry certification schemes. Considers whether the company sources wood-based materials from sustainably managed forests.	FSC, PEFC
R.CRM.3 MSC / ASC / Fishery Certification	Certification of seafood products under the MSC or ASC sustainable fishery and aquaculture standards. Considers whether the company sources seafood from sustainably managed fisheries or aquaculture operations.	MSC, ASC
R.CRM.4 Cradle to Cradle / C2C Certification	Certification under the Cradle to Cradle standard Considers whether the company's products are designed and manufactured in line with circular economy principles.	C2C Certification
R.CRM.5 Carbon Credits / Verra, Gold Standard	Use of certified carbon credits to support climate claims Considers whether the company's use of carbon credits is based on credible, independently verified standards.	Verra, Gold Standard

R.CRM.6 Eco-Labels / Blue Angel, EU Ecolabel, TCO	Certification under recognized eco-labels such as Blue Angel Considers whether the company's products meet independently verified environmental performance criteria.	EU Ecolabel, TCO
R.CRM.7 Material Declarations / BOMcheck, IMDS	Disclosure of material composition via platforms such as BOMcheck Considers whether the company provides transparent and standardized material composition data across the value chain.	BOMcheck, IMDS

Regulatory Landscape, Subcluster 5/5

Models, Scenarios & Nature Conservation**6** criteria

Reporting criterion	Subject of reporting criterion and Relevance	Regulatory source
R.MSN.1 IPCC AR6 Scenarios / Climate Scenario Modelling	Use of IPCC AR6 climate scenarios for risk assessment Considers whether the company's climate risk analysis is based on recognized scientific scenarios.	IPCC AR6 Scenarios
R.MSN.2 IEA NZE 2050 / Net Zero Transition Pathways	Alignment with the IEA's Net Zero Emissions by 2050 scenario Considers whether the company's transition plan is consistent with a recognized net-zero pathway.	IEA NZE 2050
R.MSN.3 Planetary Boundaries / Environmental Impact Measurements	Assessment of the company's environmental impacts in relation to the planetary boundaries framework. Considers whether the company evaluates its impacts against scientifically defined limits for a safe operating space for humanity.	Planetary Boundaries Framework
R.MSN.4 IUCN Red List / Species Protection Risks	Impacts on species listed on the IUCN Red List Considers whether the company identifies and manages risks to threatened species.	IUCN Red List
R.MSN.5 WRI Aqueduct / Water Stress Evaluation	Assessment of water-related risks at company sites using the WRI Aqueduct water risk atlas. Considers whether the company identifies operations located in areas of high water stress.	WRI Aqueduct
R.MSN.6 EU Pact for Skills / Skills Initiative Participation	Participation in the EU Pact for Skills and related workforce upskilling and reskilling initiatives. Considers whether the company invests in developing the skills needed for the green and digital transition.	EU Pact for Skills