

Topics List 2023



What are the topics tracked in Datamaran?

Using cutting-edge AI technology, Datamaran provides evidence-based insights and supports a structured business process for external risk management. The foundation of the platform is a list of topics reflecting the external business risk landscape: *Datamaran's proprietary Topics List*.

How Datamaran's topics ontology is maintained to reflect & support risk management

Datamaran's Topics List is itself the basis for our ontology - a combination of relevant keywords, term locations and syntax relationships that lets Datamaran analyze unstructured sources such as corporate reports, regulatory documents and news media using natural language processing. The result is insights into the relative importance of different business risks, validated through a science-based process that combines the expertise of our clients and team of ESG, risk, finance and data science experts.

Far from being static, the ontology is a growing, evolving foundation that remains relevant to businesses around the world as their context changes. It models the external business risk landscape by orienting around key business issues. To this end, the Datamaran ontology is framework and standard-neutral, and regularly enhanced to include new terms, topics, and contextual information so companies are able to keep a finger on the pulse of emerging issues.

ABOUT DATAMARAN

Datamaran is the only software in the world that provides a fully automated solution for identifying and monitoring material ESG risks and opportunities. It provides leaders with a clear understanding of the ESG risk landscape, enabling them to create data-driven strategies in-house with confidence.

Datamaran helps leaders lead by showing them the way forward.

If you would like to learn more about Datamaran please email info@datamaran.com or call on +44 2077029595.

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Access to health care & medicine

SOCIAL

Refers to initiatives aimed at providing equal access to comprehensive, quality and timely health care services for all people. It covers activities aimed at expanding access to medicine and treatments for more people, as well as research projects on unmet medical needs.

The following factors are covered:

- Access to health care & medicine (unspecified)
- Digital medicine & telemedicine
- Drug distribution

Advanced technologies & innovations

INNOVATION & TECHNOLOGY

Refers to the development and use of emerging technologies and digital innovations that transform business operations and the way people live. References to the opportunities and risks presented by these technologies and innovations are included in this topic.

The following factors are covered:

- Agricultural technology
- Additive manufacturing
- Advanced & next-generation cellular networks
- Blockchain
- Internet of things
- Nanotechnologies
- Remote sensing

Air emissions

ENVIRONMENTAL

Refers to non-greenhouse gas air emissions that impact air quality, atmospheric conditions and/or human health. These may be emitted through company operations or through the use of company products, most commonly fossil fuel combustion engines. Air quality references may be related to indoor air quality, e.g. from VOCs, or outdoor air quality.

The following factors are covered:

- Air emissions (unspecified)
- Air quality
- Particulate matter pollutants
- Ozone depleting substances
- Sulfur oxides (SOx) & nitrogen oxides (NOx) emission
- Volatile organic chemicals (VOCs)

Alternative fuels

ENVIRONMENTAL

Refers to fuels that, when combusted, have a lower climate impact than traditional fossil fuels and are aimed at supporting a low-carbon transition.

The following factors are covered:

- Alternative fuels (unspecified)
- Biofuels
- Hydrogen-based fuels
- Natural gas fuels

Animal welfare

SOCIAL

Refers to consideration of the physical and mental welfare of animals that are central to some business models, including practices aimed at maintaining an environment in which captive animals can live and develop as they would have in their natural habitats.

The following factors are covered:

- Animal consumption
- Animal entertainment
- Animal testing
- Animal welfare (unspecified)

Artificial intelligence

INNOVATION & TECHNOLOGY

Refers to computer programs that respond to stimulation, analyze data, and use the resulting insights to make decisions in a way that is consistent with human intelligence and adaptation. It involves new use cases and application ideas, as well as references to concerns about ethical considerations.

The following factors are covered:

- Artificial intelligence (unspecified)
- Automated decision making
- Ethics of AI
- Immersive technologies
- Machine learning & deep learning
- Robotics & unmanned systems
- Virtual assistants

Biodiversity

ENVIRONMENTAL

Refers to the impacts on or preservation of the genetic and species varieties of flora and fauna present within a biome(s), including impacts of fishing. It covers references to ecosystem services - the various benefits provided to humans by a healthy ecosystem.

The following factors are covered:

- Biodiversity (unspecified)
- Ecosystem diversity & sensitive areas

- Ecosystem services
- Fish stocks & responsible fishing
- Species diversity & protection

Biotechnologies and ethical considerations

SOCIAL

Refers to innovations and breakthroughs that use biology to improve human, animal and plant health by manipulating their genetic structures and biomolecular processes. It includes mentions related to medicines and therapeutics that prevent and treat disease, medical diagnostics and genetically modified organisms (GMOs). It also incorporates ethical concerns related to these technologies.

The following factors are covered:

- Biotechnology & ethical considerations (unspecified)
- Ethical considerations
- Regenerative medicine
- Genetic resources for food & agriculture

Board effectiveness

GOVERNANCE

Refers to processes aimed at ensuring and evaluating the knowledge, skills and experience of board members, as well as related performance standards. It covers the structure and composition of a board, including diversity, as well its guiding principles and continuity & improvement practices.

The following factors are covered:

- Board assurance framework
- Board composition & diversity
- Board effectiveness (unspecified)
- Board independence
- Board succession
- Directors' knowledge, skills & experience

Business continuity

GOVERNANCE

Refers to the plans, actions, protocols and training conducted to ensure continuity of core business operations during and after crises that may disrupt commercial activities. It also covers strategies to adapt business models to actual or potential changes in the external environment.

The following factors are covered:

- Business continuity planning
- Business recovery
- Crisis management & response
- Business model adaptation



Business ethics

GOVERNANCE / CULTURE & VALUES

Refers to the guidelines or codes that dictate fair, ethical and moral executive and employee conduct, as well as training on the subject and implementation by staff and management. It also covers ethical standards at the leadership level in decision-making processes.

The following factors are covered:

- *Business ethics (unspecified)*
- *Corporate ethics & conduct guidelines*
- *Workplace ethical training*
- *Responsible conduct*

Business model innovation

INNOVATION & TECHNOLOGY

Refers to new business models realizable through technological advances and increased digital access that provide innovative approaches to redefining traditional service offerings.

The following factors are covered:

- *Cloud computing*
- *Fintech*
- *Sharing economy*

Certification, labeling & information transparency

SOCIAL / ENVIRONMENTAL

Refers to the information that companies share with consumers so that they can make informed decisions about the goods and services they purchase, as well as the relevant contractual terms & conditions and applicable rates, for industries where applicable. It also covers independent third-party certifications that verify environmental or social aspects of the products, and associated labeling.

The following factors are covered:

- *Product certifications*
- *Product labeling*
- *Product & service information transparency*

Changing consumption patterns

SOCIAL

Refers to both sides of the producer-consumer paradigm: producers educating consumers on social and environmental issues as well as consumer activism to shift production patterns and products towards increased sustainability. General trends oriented around sustainable production & consumption are also included in this topic.

The following factors are covered:

- *Buying organic*
- *Consumer activism*
- *Consumer education & awareness-raising*
- *Products that support healthy lifestyles*
- *Sustainable production & consumption*

Children's rights

SOCIAL

Refers to the protection of the rights of the child as relates to anticipating, preventing or responding to any form of violence, exploitation, abuse or practices that might be harmful to a child's physical and mental development and integrity.

The following factors are covered:

- *Child labor*
- *Child protection*
- *Children's rights (unspecified)*
- *Child sexual exploitation*

Climate change risks & management

ENVIRONMENTAL / GOVERNANCE / SOCIAL

Refers to the physical and transition impacts, risks and opportunities presented by climate change and the transition to a low-carbon economy, as well as adaptation and resilience measures adopted by companies. References to governance systems to manage climate-related risks and opportunities are also included in this topic.

The following factors are covered:

- *Climate change (unspecified)*
- *Climate change adaptation & resilience*
- *Governance around climate-related risks & opportunities*
- *Physical impacts, risks & opportunities*
- *Transition impacts, risks & opportunities*

Community engagement

SOCIAL

Refers to the relationship that exists between a company and the communities it operates in and engagement with those communities for consultation or feedback.

The following factors are covered:

- *Community engagement (unspecified)*
- *Community feedback mechanisms*
- *Community rapport*

Community support & development

SOCIAL

Refers to the business practices and projects carried out to ensure the well-being and positive development of communities with which a company interacts. It covers company-led initiatives aimed at growing a community's ability to develop and implement solutions for improved management of their physical, social, economic and cultural environments.

The following factors are covered:

- *Community capacity building*
- *Community education & training*
- *Community integration & contribution*

Compliance management

GOVERNANCE

Refers to the mechanisms that ensure a company's awareness of and compliance with relevant laws, policies, and regulations. It also covers processes to identify and proactively address risks of litigation or regulatory action, and prevent disputes from arising or escalating.

The following factors are covered:

- *Litigation, regulatory action and settlements*
- *Regulatory compliance*
- *Regulatory gaps, inconsistencies & self-regulation*
- *Stricter or new regulations*

Consumer nutrition & wellbeing

SOCIAL

Refers to different aspects that relate to consumer nutrition: (1) Food products that provide varied, balanced, or special diets, and the information regarding their nutritional components; (2) Measures to ensure food safety and quality standards; (3) Nutrition for children and adolescents; and (4) References to the effects of food on human health, including medical conditions or chronic diseases.

The following factors are covered:

- *Children & adolescents nutrition*
- *Dietary & nutritional considerations*
- *Food safety & quality*
- *Nutrition-related noncommunicable diseases*
- *Nutritious food*
- *Special diets*



Consumer rights

SOCIAL

Refers to consumers' rights to be safe, informed, have choice, and provide feedback to the producers of the goods and services they purchase. It includes mechanisms to ensure consumers are treated fairly and honestly during commercial transactions.

The following factors are covered:

- *Consumer rights (unspecified)*
- *Fair & equitable treatment of customers*
- *Financial consumer protection*

Corporate criminal liability

GOVERNANCE

Refers to the cases in which a legal person is criminally responsible for a criminal offense and the preventative corporate policies, procedures, and processes designed to meet legal compliance obligations and mitigate corruption risks. References to criminal investigations, legal proceedings, and penalties for misconduct are also included in this topic.

The following factors are covered:

- *Anti-corruption compliance*
- *Anti-money laundering & terrorism financing*
- *Bribery*
- *Corporate criminal liability (unspecified)*
- *Criminal liability*
- *Fraud*

Corporate culture

CULTURE & VALUES

Refers to the fundamental beliefs and guiding principles that dictate behavior within a company and determine how the company's employees and leaders interact and handle business transactions with all stakeholders.

The following factors are covered:

- *Core values & guiding principles*
- *Corporate culture (unspecified)*
- *Enhancing the employee experience*

Corporate reputation

CULTURE & VALUES / SOCIAL

Refers to how a company presents itself to the outside world regarding performance, particularly on sustainability issues, and strategic decisions. It covers the positive and negative perceptions of stakeholders and associated risks based on the company's past actions and its perceived ability to deliver value.

The following factors are covered:

- *Corporate identity & image*
- *Sustainable branding*
- *Reputation risk*

Customer satisfaction

SOCIAL / CULTURE & VALUES

Refers to the strategies and processes intended to meet or surpass customer expectations and the requirements to create a positive experience and build customer loyalty from the point of purchase onwards.

The following factors are covered:

- *Customer acquisition*
- *Customer centricity*
- *Customer complaints & disputes*
- *Customer retention*
- *Customer satisfaction measurements & metrics*
- *Customer service*

Cybersecurity & information security

INNOVATION & TECHNOLOGY

Refers to the breakdown or vulnerability of critical information systems and networks due to security breaches, which might disrupt core operations or lead to accidental or illegal access, destruction, alteration or disclosure of protected data. It covers the mechanisms for protecting computers, networks, programs and data, as well as remediation measures if breaches occur.

The following factors are covered:

- *Cybersecurity strategy*
- *Cyber threats*
- *IT disruption*

Data privacy management

INNOVATION & TECHNOLOGY

Refers to the collection, storage, processing, usage and sharing of data that is, or might be, connected to an identifiable person, including sensitive personal information. It covers mandatory and voluntary regulations and security mechanisms that aim to protect personal data, as well as instances of violation of individuals' privacy.

The following factors are covered:

- *Personal data handling, processing & transferring*
- *Personal data protection policies & regulations*
- *Privacy violations & data breaches*
- *Law enforcement requests for personal data*
- *Sensitive personal data management*

Digital transformation

INNOVATION & TECHNOLOGY

Refers to the integration and increased use of digital technologies to modify or produce new business processes and improve the experiences of customers and other stakeholders. It alludes to the different cultural environments that embrace or restrict digital innovation, as well as the equal and unrestricted access to internet data and its traffic.

The following factors are covered:

- *Access to digital services*
- *Data intelligence*
- *Business process automation*
- *Network quality & reliability*

Drug resistance & pharmaceuticals in the environment

SOCIAL / ENVIRONMENTAL

Refers to pharmaceutical chemical compounds increasingly found in the environment, their adverse effects to humans and other living species, and specifically to the threat associated with the antibiotic resistance phenomenon and the management thereof.

The following factors are covered:

- *Antimicrobial stewardship*
- *Clinical waste*
- *Pharmaceuticals in the environment*

Employee acquisition, talent management & retention

EMPLOYEE

Refers to the mechanisms used to find, recruit, manage and retain the right employees and talent to build a skilled workforce and boost business growth, especially in an environment of increasing competition for skills. It also covers the strategic management of outsourced teams, contractors, freelancers or gig workers, as well as efforts to grow employee loyalty and successfully retain staff.

The following factors are covered:

- *Competition for talent & building a skilled workforce*
- *Employee acquisition*
- *Employee retention & turnover*
- *Internships*
- *Talent management*



Employee development

EMPLOYEE

Refers to the practices, initiatives and processes aimed at nurturing talent and supporting employees in developing the skills necessary to succeed in their next role. Aspects of career progression, including vertical and lateral job moves based on performance assessments, as well as succession planning, are included in this topic.

The following factors are covered:

- Company-sponsored scholarships
- Employee development (unspecified)
- Employee training & mentoring programs
- Internal mobility & job promotion
- Performance reviews
- Succession planning

Employee engagement & satisfaction

EMPLOYEE

Refers to engagement activities centered on enhancing collaboration and communication between employees and improving their work contributions. It also includes mechanisms to grow employee contentment, accomplishment, satisfaction, and motivation regarding their jobs, and associated satisfaction measurements and metrics.

The following factors are covered:

- Employee engagement (unspecified)
- Job satisfaction
- Team communication & collaboration

Employee incentives & benefits

EMPLOYEE

Refers to financial and non-financial benefits provided to employees, and corporate strategies to leverage those benefits to incentivize performance and employee retention. Due to differing legal obligations by jurisdiction, any benefit provided by the employer above-and-beyond basic pay-for-work compensation, and that is not otherwise enshrined in international labor law, is included in this topic.

The following factors are covered:

- Employee benefits (unspecified)
- Employee incentive strategies
- Employee recognition
- Health care benefits
- Parental leave & support
- Retirement benefits
- Savings plans & stock options benefits

Employee transportation

EMPLOYEE / ENVIRONMENTAL

Refers to schemes that support employee commuting and traveling. This topic also includes initiatives that avoid or reduce unnecessary travel while encouraging more sustainable practices.

The following factors are covered:

- Employee commuting & travel
- Employee smart mobility

Employee wellbeing

EMPLOYEE

Refers to the mental and physical condition of employees with respect to their health, happiness, comfort and morale. It includes initiatives that promote healthy lifestyles, offer physical and social activities within a company, and support mental health, as well as work arrangements that allow employees a level of autonomy to follow a work schedule aligned with a work-life balance that best suits them.

The following factors are covered:

- Employee wellbeing (unspecified)
- Mental workplace support
- Promotion of healthy lifestyles
- Work-life balance

Energy use, conservation & reductions

ENVIRONMENTAL

Refers to the consumption of fuel and electricity, and overall energy use by companies, as well as energy recycling, energy efficiency gains and overall reduction measures. Energy companies will find references to meeting energy demand while those involved in electricity T&D will find references to distribution systems included in this topic.

The following factors are covered:

- Energy demand
- Energy distribution
- Energy use (unspecified)
- Electricity use
- Energy reduction & efficiencies
- Energy recycling
- Energy use (unspecified)
- Fuel use

Epidemics & their multi-dimensional impacts

SOCIAL / GOVERNANCE / EMPLOYEE

Refers to the multidimensional consequences and the collateral impacts that an epidemic brings to society and businesses, including adaptation and mitigation measures.

The following factors are covered:

- High-threat pathogens
- Epidemics & pandemics
- Vaccination

ESG governance structure

GOVERNANCE

Refers to the governance bodies and organizational structures that define and manage an organization's ESG strategy, objectives and goals.

The following factors are covered:

- ESG councils & committees
- ESG governance (unspecified)
- ESG management

Ethics of clinical trials

GOVERNANCE

Refers to ethical and inclusive practices employed when planning and conducting clinical trials. It covers patient involvement, safety, informed consent, incentives to participants, high clinical/laboratory practice standards, as well as diverse representation of those affected by the disease or condition treated.

The following factors are covered:

- Clinical trials (unspecified)

Executive compensation

GOVERNANCE / EMPLOYEE

Refers to financial and non-financial compensation provided to senior management, executives and board members.

The following factors are covered:

- Board compensation
- ESG metrics in executive compensation
- Executive & senior management compensation

Fair & equitable compensation

EMPLOYEE / SOCIAL

Refers to the principles, measures and initiatives to offer fair, transparent and consistent employee compensation without favor or prejudice, and ensure it meets minimum livable standards given the local cost of living.

The following factors are covered:

- Equal remuneration
- Fair employee compensation

Fair & inclusive workplace

EMPLOYEE

Refers to the processes, practices and mechanisms in place to support the active integration and fair treatment of all employees, with a focus on gender, age, cultural background, skills, race, religion, and sexual orientation. It considers



equal opportunity provisions aimed at promoting the professional development of all employees and supporting a culture of acceptance.

The following factors are covered:

- Elderly employees
- Equal opportunities & treatment
- Female empowerment & leadership
- Non-discrimination
- Reintegration of veterans
- Special needs employees
- Workforce diversity & inclusion
- Youth employment

Fair competition

ECONOMIC

Refers to business and government mechanisms aimed at maintaining healthy marketplaces where all participants compete fairly on a level playing field. It also includes practices that harm the general interests of competition in a corresponding market, by preventing or reducing it.

The following factors are covered:

- Anti-competitive practices
- Open & fair competition

Financial access, literacy & advice

SOCIAL

Refers to practices, processes and initiatives aimed at ensuring that individuals, communities and businesses have appropriate access to and information on financial services, products, and resources. Financial empowerment of employees and customers through the provision of sound advice is also included in this topic.

The following factors are covered:

- Access to finance
- Empowering through financial advice
- External & innovative sources of finance
- Financial literacy
- Financial planning & asset formation
- Youth financial education

Future of work

EMPLOYEE

Refers to the impacts that digitization, globalization, demographic changes, and Covid-19 have on the jobs and how jobs are and will be performed. It includes the critical skills and requirements that the current and future workforce must meet to adapt and thrive, as well as the strategic management of flexible work arrangements.

The following factors are covered:

- Building skills for a digital world
- Flexible work arrangements
- Remote work
- Transformation of jobs due to automation

Geopolitical risks

SOCIAL/ GOVERNANCE/ EMPLOYEES

Refers to political and military pressures that may pose risks to business if not handled appropriately by national or subnational governments or agencies.

The following factors are covered:

- Political & geopolitical risk
- Organized crime & terrorism
- Social movements & unrest
- Separatism
- Armed conflict

GHG emissions & reductions

ENVIRONMENTAL

Refers to the direct and indirect emissions of greenhouse gases (GHGs) and emission reduction targets aimed at limiting individual company contributions to global warming.

The following factors are covered:

- GHG emissions measurement & reporting
- Scopes 1 & 2 GHG emissions
- Scope 3 GHG emissions
- GHG emission reduction goals & ambitions

Grievance mechanisms & remediation

GOVERNANCE

Refers to systems and channels aimed at collecting, processing and addressing formal complaints from employees or other parties engaged in business, legal, or societal relationships, including whistleblowing procedures.

The following factors are covered:

- Complaint management system
- Whistleblowing procedures

Harmful substances management

ENVIRONMENTAL

Refers to substances and materials used in an organization's operations or present in its products that pose a threat to human health or the environment. References to specific controversial ingredients included in products can be found in the Product & service safety & quality topic.

The following factors are covered:

- Controversial ingredients & compounds
- Harmful substances management (unspecified)

Hazardous waste management

ENVIRONMENTAL

Refers to operational waste that poses a threat to human health or the environment, and the waste management practices to dispose of it responsibly.

The following factors are covered:

- Chemical waste
- Electrical & electronic waste
- Hazardous waste (unspecified)
- Radioactive waste
- Tailings management

Holistic & patient-centric approach to health

SOCIAL

Refers to practices and services aimed at improving the safety and wellbeing of people, promoting healthy lifestyles, preventing diseases, and educating patients, caregivers and the general public on health issues. It covers personalized support provided to patients, as well as the proper use of medication and available treatments.

The following factors are covered:

- Cancer cure & prevention
- Disease awareness & education
- Health promotion & disease prevention
- Medication use management
- Patient safety & wellbeing

Human rights

SOCIAL

Refers to the fundamental rights and freedoms inherent to all human beings that ensure they are able to live with dignity, freedom, equality, justice, and peace, and the measures necessary to uphold these rights.

The following factors are covered:

- Human rights (unspecified)
- Access to basic resources
- Food security
- Security practices
- Modern slavery
- Civil & political rights
- Sexual & reproductive health & rights



Inclusive products & services

SOCIAL

Refers to products and services that integrate characteristics to make them accessible and usable by as many people as reasonably possible, with particular focus on low-income individuals or groups, entrepreneurs or small businesses, and people with disabilities.

The following factors are covered:

- Digital inclusion & literacy
- Energy inclusion
- Housing accessibility & availability
- Inclusive finance
- Inclusive products & services
- Water affordability & accessibility

Indigenous populations

SOCIAL

Refers to communities that live within geographically distinct traditional habitats or ancestral territories, and who identify themselves as being part of a distinct cultural group. It includes engagement with indigenous people in reference to the land, workplace and societal contexts.

The following factors are covered:

- Indigenous populations engagement
- Indigenous populations' property rights & displacement
- Indigenous populations workplace inclusion

Innovation management

INNOVATION & TECHNOLOGY / GOVERNANCE

Refers to processes, initiatives and activities aimed at the advancement of products and services through various approaches, including open innovation, crowdsourcing and the use of new technologies. Go-to-market strategies and measures to protect a competitive edge and increase market penetration are also included in this topic.

The following factors are covered:

- Open innovation, crowdsourcing & co-creation
- Product competitive edge & IP strategy
- Product market penetration & adoption
- R&D in products & services

Intellectual property

GOVERNANCE / INNOVATION & TECHNOLOGY

Refers to both the protection of or infringement on exclusive rights given to an individual or legal entity for an idea, invention or creative expression that acquires the status of 'property'. It includes patents, trademarks, copyrights, and trade secrets.

The following factors are covered:

- IP infringement, misappropriation & enforcement
- Intellectual property (unspecified)
- IP protection

Investor relations

GOVERNANCE

Refers to relationship management and engagement practices between companies and their shareholders, current and potential investors, and financial analysts. The rights and practices of shareholders, including proxy voting, are also included in this topic.

The following factors are covered:

- Investor engagement
- Shareholder engagement
- Shareholder rights & actions

Labor rights

EMPLOYEE

Refers to the legal rights and fundamental principles that regulate labor relations between workers and employers, including stipulations of employment and working conditions.

The following factors are covered:

- Conditions of employment
- Fair organization of working time
- Labor rights (unspecified)
- Labor strikes
- Unfair or wrongful dismissal

Local economy support

ECONOMIC / SOCIAL

Refers to the production, distribution and procurement activities that use local resources to stimulate economic growth and development, while generating social, commercial and working opportunities for local residents.

The following factors are covered:

- Job creation
- Local economies (unspecified)
- Local production & procurement

Long-term value creation

ECONOMIC / ENVIRONMENTAL / SOCIAL

Refers to a company's processes and practices aimed at optimizing its financial, social and environmental value in the long term.

The following factors are covered:

- Long-term environmental value
- Long-term social value
- Long term strategies & business models

Managing land use & reducing deforestation

ENVIRONMENTAL

Refers to the use and management of the Earth's land surface, soil and forest resources to meet business and customer needs, as well as measures of any relevant contamination, deterioration or destruction. It covers environmentally responsible practices designed to maintain and improve the Earth's long-term biodiversity, regeneration capacity and productivity.

The following factors are covered:

- Deforestation
- Land contamination & remediation
- Land & forests (unspecified)
- Land use & management
- Sustainable forestry

Market access

ECONOMIC

Refers to the mechanisms that guarantee an open and free-market economy as well as to government policies that restrict international trade for the benefit of a domestic economy, including tariffs, subsidies, import quotas, product standards, currency manipulation and commercial or financial penalties.

The following factors are covered:

- Economic sanctions
- Free trade
- Protectionism

Marketing & selling practices

SOCIAL / CULTURE & VALUES

Refers to both responsible and unethical advertisements, communications and sales strategies, with a focus on the honest representation of the characteristics, impacts, and safety of products and services.

The following factors are covered:

- Advertising to children & adolescents
- Green marketing
- Responsible marketing & sales
- Social marketing
- Unethical marketing & sales practices

Materials management

ENVIRONMENTAL

Refers to the management of materials, recognizing the reality of resource scarcity where measured usage, increased recycled inputs and reduced virgin resources can contribute to improved environmental conditions. It includes a specific focus on forest products, metals & minerals and plastics, which have wide-reaching value chain impacts as source materials.

The following factors are covered:

- Resource scarcity & conservation
- Recycled materials
- Forest products
- Metals & minerals

Noise pollution

SOCIAL

Refers to unwanted, excessive or regular exposure to a high level of noise, generated by operations or products, that may lead to adverse effects in humans or other living species.

The following factors are covered:

- Noise pollution (unspecified)

Non-financial reporting

GOVERNANCE

Refers to the processes and standards for the accounting, reporting and auditing of non-financial information, including its integration with financial disclosures. References to the actors & ecosystems that support non-financial transparency are also included in this topic.

The following factors are covered:

- Non-financial accounting
- Non-financial assurance
- Non-financial rankers & raters
- Non-financial standards & frameworks
- Integrated reporting

Non-hazardous waste management

ENVIRONMENTAL

Refers to the management and disposal of innocuous operational waste that has not been recovered for recycling or reuse.

The following factors are covered:

- Commercial & industrial waste
- Dumps & landfills
- Food loss & waste
- Non-hazardous waste management (unspecified)
- Thermal treatment

Occupational health & safety

EMPLOYEE

Refers to health and safety in the workplace with a focus on primary risk prevention. On the one hand, it integrates protocols, training and the design of optimal conditions for employee productivity, while on the other hand it refers to work-related injuries, illnesses and death, as well as behaviors and workplace risks that can cause physical, psychological, sexual or economic damage to employees.

The following factors are covered:

- Occupational health & safety (unspecified)
- OHS certification & audits
- OHS education & training
- OHS management
- Workplace hazards & risks
- Workplace incidents & illnesses
- Workplace protection & incident prevention
- Workplace violence & harassment

Online safety

SOCIAL / GOVERNANCE

Refers to the threats that exist on the Internet and the negative consequences that affect humans due to the use of new technologies.

The following factors are covered:

- Digital risks & internet governance
- Information pluralism & literacy

Philanthropy & volunteering

SOCIAL

Refers to the contribution to other organizations and communities through funds, volunteering efforts, and in-kind products or services. It also includes assistance given to people in immediate distress during and after emergencies and disasters.

The following factors are covered:

- Corporate giving
- Emergency aid
- Employer-supported volunteering

Physical disasters & failures

SOCIAL / ENVIRONMENTAL

Refers to catastrophic events resulting from natural processes or human error and negligence, including significant failure of critical public or private utility systems and assets.

The following factors are covered:

- Avoidable disasters
- Natural disasters
- Infrastructure resilience & failures
- Wildfires

Plastics management

ENVIRONMENTAL

Refers to the negative aspects of plastic pollution with the potential to harm wildlife and humans, as well as measures to mitigate those - including the collection, segregation, and recycling of all kinds of plastics to move towards a circular economy - and initiatives to reduce or eliminate plastic use.

The following factors are covered:

- Plastic elimination & reduction
- Plastic pollution
- Plastics recovery & recycling
- Plastics with biomaterials

Product & service safety & quality

SOCIAL

Refers to the initiatives, procedures and staff training to ensure product and service quality and the safety of end consumers, including considerations regarding product ingredients and their potential effects on customer health. References to breaches of product or service quality and safety and general liability concerns are included in this topic.

The following factors are covered:

- Customer health & safety
- Product safe & responsible use
- Product & services liability
- Traffic & transportation safety
- Quality control systems

Project closure, decommissioning & environmental restoration

ENVIRONMENTAL

Refers to the activities of the final stage in the life-cycle of facilities that are no longer suitable for operations, including plant decommissioning, deconstruction, land reclamation, and management of other environmental liabilities.

The following factors are covered:

- Contaminated soil restoration
- Environmental liability
- Facility closure & decommissioning

Project-based social & environmental impact assessment

SOCIAL / ENVIRONMENTAL

Refers to the assessments and processes to predict, manage and mitigate potential negative social and environmental impacts of business projects, including addressing community resettlements where unavoidable.

The following factors are covered:

- Environmental impact assessment
- Land rights & displacement management
- Social impact assessment



Protection of natural land cover

ENVIRONMENTAL

Refers to the sustainable management, conservation and restoration of the Earth's land surface, soil, forest and wetland resources, including sustainable agriculture practices.

The following factors are covered:

- *Eco-Friendly Crop Protection*
- *Forest protection & regrowth*
- *Land protection*
- *Sustainable agriculture*
- *Wetlands protection*

Public health

SOCIAL

Refers to the major contributors to disease in humans, as well as factors that diminish a person's ability to live a fulfilling life.

The following factors are covered:

- *Noncommunicable diseases*
- *Electromagnetic pollution & health*
- *Mental & emotional health*

Public policy practices

GOVERNANCE

Refers to the the relationship between companies and governments/ officials and the practices adopted by companies to influence public policy, including lobbying and political contributions. It also includes considerations of the alignment of overt and covert policy positions with corporate values.

The following factors are covered:

- *Government relations & public affairs*
- *Lobbying & political contributions*
- *Policy positions & values alignment*
- *Public policy practices (unspecified)*

Recycling, waste recovery & reduction

ENVIRONMENTAL

Refers to measures to reduce the amount of waste produced and sent for final disposal, efforts to recover waste for useful material harvesting and reuse, and recycling.

The following factors are covered:

- *Organic waste treatment*
- *Recycling*
- *Waste recovery & reuse*
- *Waste reduction*

Responsible investing & financing

ECONOMIC

Refers to investment products aimed at producing a specific sustainability-oriented outcome, the financing of projects or companies with an environmental or social benefit, and investing and financing practices specifically geared to making a positive impact.

The following factors are covered:

- *Green investing & financing*
- *Impact investing & financing*
- *Innovative & thematic financing*
- *Responsible investing & financing (unspecified)*

Responsible pricing

SOCIAL

Refers to corporate policies and practices to ensure the pricing of its products is fair, transparent, and non-discriminatory.

The following factors are covered:

- *Responsible pricing (unspecified)*

Responsible procurement

SOCIAL

Refers to the policies and practices to procure ethically and responsibly produced goods or services for a fair price.

The following factors are covered:

- *Avoiding conflict minerals*
- *Procurement policies & criteria*
- *Responsible procurement practices*

Responsible tax practices

ECONOMIC

Refers to the taxation of a company's profits and related matters, including state incentives and corporate strategies to reduce the amount of taxes levied or paid, the effective exchange of information with tax authorities, and illegal activities aimed at evading the imposition or payment of a tax.

The following factors are covered:

- *Cross-border taxation*
- *Tax evasion*
- *Tax planning*
- *Tax policies*
- *Tax relief*
- *Tax transparency & disclosures*

Shifting demographics

SOCIAL

Refers to the impact that any localized or global demographic trends may have on the economic, political and social spheres. It includes services and products designed to address the problems or needs that arise from these changes, which are based on differing factors such as birth or death rates, age structure, migration, education and income.

The following factors are covered:

- *Aging population*
- *Migration*
- *Millennials & new generations*
- *Population growth*
- *Urbanization*
- *Social mobility*

Smarter & greener transportation

ENVIRONMENTAL

Refers to more efficient, eco-friendly modes of transportation and logistics management, as well as smarter transportation systems and infrastructure planning.

The following factors are covered:

- *Eco-friendly logistics*
- *Eco-friendly transportation*
- *Smart & green transportation planning*

Social inclusion

SOCIAL

Refers to programs and initiatives addressing key social issues of marginalization, exclusion, inequality and poverty, and general themes focused on ensuring all people are able to participate in modern society.

The following factors are covered:

- *Racial, ethnic & gender justice*
- *Disadvantaged & under-represented groups*
- *Poverty reduction*
- *Rising inequality*
- *Women's empowerment*
- *Equity & justice for all*

Socio-economic risks

SOCIAL / ECONOMIC

Refers to societal and macroeconomic issues that may pose risks to business if not handled appropriately by national or subnational governments or agencies.

The following factors are covered:

- *Adverse economic conditions*
- *Energy security*
- *Systemic risks in supply chains*



Solvency & financial management

ECONOMIC

Refers to the regulatory requirements and measures of a bank or other financial institution's financial strengths and solvency, including stress tests and capital buffers, among others.

The following factors are covered:

- Solvency & financial management (unspecified)

Spills

ENVIRONMENTAL

Refers to leaks, spills and discharges of substances that have negative environmental or human health impacts. It includes corporate preparedness, response plans, clean-up and remediation activities.

The following factors are covered:

- Chemical spills
- Oil spills
- Reportable or significant spills
- Spills (unspecified)
- Spill prevention & remediation

Stakeholder engagement

SOCIAL

Refers to the process of organizing, monitoring, maintaining and improving relationships and communication streams with people or groups who may affect or be affected by a company's activities and decisions.

The following factors are covered:

- Business partner relationship management
- Stakeholder involvement (unspecified)
- Stakeholder dialogue & engagement

Supply chain management

SOCIAL / ENVIRONMENTAL

Refers to the policies, practices and goals established by a company that dictate how it chooses suppliers, measures supplier performance and alignment with core and strategic values, audits suppliers, engages with and supports suppliers to improve on ESG issues, and maintains transparency from cradle to gate to ensure sourcing commitments are met.

The following factors are covered:

- Supply chain management (unspecified)
- Supply chain policies, screening, auditing & corrective actions
- Supply chain goals & commitments

- Supply chain engagement
- Supplier support
- Supply chain transparency
- Supplier diversity
- Contractor training & screening
- Payment practices

Sustainable building management

ENVIRONMENTAL

Refers to reducing the environmental footprint of buildings and facilities across their life-cycles, from design to construction, operation, maintenance, renovation, and demolition. References to interior planning and design considerations, like more natural light and plants, to improve the indoor environmental quality are also included in this topic.

The following factors are covered:

- Green building standards & certification systems
- Indoor environmental quality
- Sustainable building management (unspecified)

Transition to a circular economy

ENVIRONMENTAL

Refers to principles, practices and processes that minimize or eliminate the negative environmental impacts of a product across its lifecycle in an effort to eliminate waste and reduce virgin input materials. Aspects of producer responsibility for their products are included in this topic, as are industry-specific models to reduce the environmental footprint of products and services.

The following factors are covered:

- Circular design & models
- Green chemistry
- Green IT
- Product eco-efficiency
- Product life-cycle
- Product stewardship
- Product take-back
- Sustainable packaging
- Transition to a circular economy (unspecified)

Transition to renewable energy

ENVIRONMENTAL

Refers to the transition from a predominantly fossil-based system of energy production and consumption to zero-carbon and renewable energy sources, including policies, goals, accounting instruments and technologies that facilitate that transition.

The following factors are covered:

- Renewable energy (unspecified)
- Energy transition & supporting instruments
- Renewable energy goals & ambitions
- Biomass energy
- Solar power
- Wind power
- Hydropower
- Geothermal energy
- Marine energy
- Energy storage
- Nuclear energy
- Electrification

Unionization

EMPLOYEE

Refers to the relationship between labor unions and employers and related matters, including collective bargaining.

The following factors are covered:

- Collective bargaining
- Unionization

Water

ENVIRONMENTAL

Refers to the use, management and conservation of water resources for meeting business and customer needs. It includes the availability of freshwater, the efforts to reduce water consumption, and the treatment and re-use of wastewater and greywater.

The following factors are covered:

- Water (unspecified)
- Water risk & management
- Water use
- Water use reduction & efficiencies
- Water treatment & recycling

Water pollution

ENVIRONMENTAL

Refers to the human-induced contamination of bodies of water, affecting the water quality, directly or indirectly harming other living species, or posing a hazard to human health.

The following factors are covered:

- Extractives pollution
- Freshwater pollution
- Marine pollution
- Water effluent
- Water pollution (unspecified)
- Water quality



Workforce & organizational change management

EMPLOYEE / CULTURE & VALUES

Refers to strategic decisions and general trends involving workforce changes, as well as the structures, procedures and technologies in place to manage that change and successfully implement new processes and commercial strategies while minimizing negative impacts.

The following factors are covered:

- Corporate downsizing
- Growing workforce
- Organizational change management
- Outsourcing arrangements
- Workforce changes (unspecified)





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