

ANNEX I

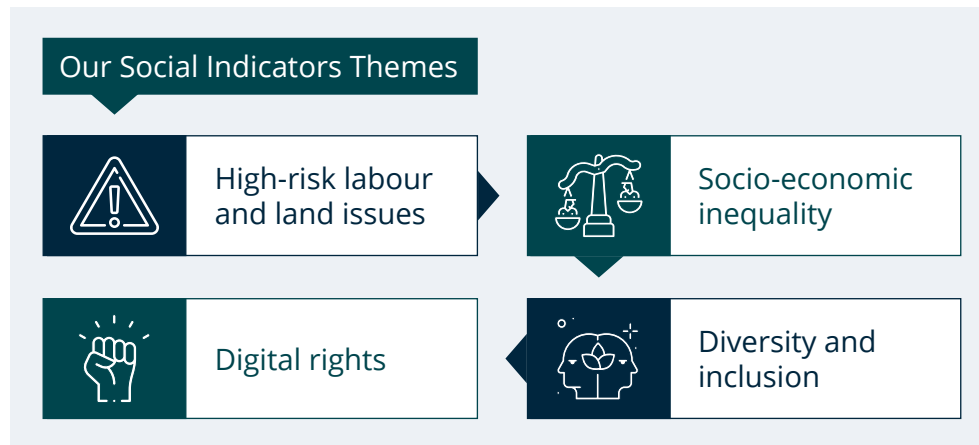
Amplifying the “S” in ESG: Indicator Mapping



ESG

Amplifying the S

The Universal Declaration of Human Rights, the International Bill of Human Rights and its component treaties and conventions, together articulate the many individual rights that may be material to assessing the social risks of a company's operations and supply chain. Our work has used the rights outlined in these instruments, alongside the UN Guiding Principles on Business and Human Rights (UNGPs), to create four themes to inform the way we organised both our thinking about social indicators and the four indicator themes for this white paper.



Our objective was to map indicators currently being reported in the public domain across macro themes, not to assess how companies adjust their corporate approach as a result of the reporting output.

As a starting point, we leveraged Refinitiv's social indicators that captures data from over 10,300 companies globally and examined a wide range of industry approaches to identify thematic indicators. We then carried out background research, including a global consultation with approximately 100 stakeholders to identify existing indicators that tend to evaluate company social performance, rather than merely their efforts. Key to our approach has been involving investors, experts, lawyers, data providers, standard setters, civil society and companies in the conversation.

As a result of the consultation process, we expanded our initial thematic indicators list. We then cross-mapped these thematic

indicators across the frameworks of two leading standard-setting organisations, the [Sustainability Accounting Standards Board \(SASB\)](#) and [Global Reporting Initiative \(GRI\)](#), along with data points provided by [Refinitiv](#) and [RepRisk](#). RepRisk's dataset is built to systematically identify and assess material ESG risks by using a unique combination of artificial intelligence and expert analysts, and was born out of credit risk management. Refinitiv's data set is built to measure a company's relative ESG performance, commitment and effectiveness across 10 main themes, based on publicly reported information that includes more than 500 data points for nearly more than 80% of global market cap and 210 countries. We also explored how the thematic indicators correspond to indicators and targets of the [UN Sustainable Development Goals \(SDGs\)](#).

We believe that the indicators should be applied to evaluate not just a company's operations, but also its contractors and supply chain—in the same way environmental indicators look at both direct and indirect greenhouse gas emissions (GHG) by using scope 1, scope 2 and scope 3. In addition, it is important to note that the salience and materiality of indicators will vary between different geographies. When analysing these indicators, jurisdictions and location should be taken into account. Another crucial aspect of any indicator is to consider whether it speaks to the quality of what it measures. For example, if a company provides parental leave, as part of the engagement process it is key to ask for how long and how well it is paid.

While data on measuring the 'social' performance does exist, a concerted effort is needed to standardise definitions and promote more granular reporting beyond 'policies and procedures' documentation. As is evident from our cross-mapping exercise, there are indicators, but gaps persist in data and reporting when it comes to effects or impact. This needs to improve going forward.

Our final mapping is not aimed to be comprehensive, nor prescriptive. Instead, it is aimed to offer an easy overview of thematic indicator shortlist that can be useful as a starting point for evaluating company social performance, and to showcase the gaps that need to be addressed to ensure real progress.

Overarching themes	Sub-themes	Thematic indicators	GRI Disclosure equivalent	SASB equivalent	SDG equivalent	Refinitiv Indicators	RepRisk
High risk labour and land issues	Rights of indigenous peoples	Due diligence processes with regard to indigenous rights - number of incidents of violations involving rights of indigenous peoples	GRI Disclosure 411-1	RR-FM-210a.2 EM-CO-210a.2 EM-MM-210a.3 EM-EP-201a.3	2.3- By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment.	-	Topic Tag: Indigenous people
		Indigenous land use	-	RR-FM-210a.1 EM-MM-210a.2 EM-CO-210a.1 EM-EP-210a.2	-	-	
	Land use	Biodiversity impacts	GRI Disclosure 304-1	IF-HB-160a.4	15.5- Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species.		Issue: Impacts on landscapes, ecosystems and biodiversity
	Forced or compulsory labour	Number of operations at significant risk of forced or compulsory labour incidents & measures taken to eliminate it	GRI Disclosure 409-1	TC-ES-320a.2 TC-HW-430a.1 TC-HW-430a.2 EM-MM-210a.3 EM-EP-210a.3 RR-FM-210a.2 EM-IS-430a.1 FB-AG-430a.1 FB-AG-430a.2 FB-AG-430a.3 FB-AB-430a.1 FB-NB-430a.1 FB-PF-430a.1 FB-PF-430a.2 FB-FR-430a.1, FB-FR-430a.3, FB-RN-430a.1, FB-RN-430a.3, CG-AA-430b.1, CG-AA-430b.2, CG-AA-430b.3, CG-TS-430a.1, CG-TS-430a.2	8.7- Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and, by 2025, end child labour in all its forms.	TR.PolicyForcedLabor	Issue: Forced labor

Overarching themes	Sub-themes	Thematic indicators	GRI Disclosure equivalent	SASB equivalent	SDG equivalent	Refinitiv Indicators	RepRisk
High risk labour and land issues	Child labour	Operations at significant risk for incidents of child labor & actions taken to eliminate such risks	GRI Disclosure 408-1	TC-ES-320a.2, TC-HW-430a.1, TC-HW-430a.2, EM-MM-210a.3, EM-EP-210a.3, and RR-FM-210a.2 EM-IS-430a.1, FB-AG-430a.1, FB-AG-430a.2, FB-AG-430a.3, FB-AB-430a.1, FB-NB-430a.1, FB-PF-430a.1, FB-PF-430a.2, FB-FR-430a.1, FB-FR-430a.3, FB-RN-430a.1, FB-RN-430a.3, CG-AA-430b.1, CG-AA-430b.2, CG-AA-430b.3, CG-TS-430a.1, CG-TS-430a.2	8.7- Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms. 16.2- End abuse, exploitation, trafficking and all forms of violence against, and torture of, children.	TR.PolicyChildLabor	Issue: Child labor
	Human rights policy integration & staff training	Operations that have been subject to human rights reviews or impact assessments	GRI Disclosure 412-1	EM-EP-210a.3 EM-MM-210a.3 RR-FM-210a.2	8.7- Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms. 8.8- Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.	TR.PolicyHumanRights	Issue: Human rights abuses and corporate complicity
		Employee training on human rights policies or procedures	GRI Disclosure 412-2 & Disclosure 103-2-c-i	-	-	-	-

Overarching themes	Sub-themes	Thematic indicators	GRI Disclosure equivalent	SASB equivalent	SDG equivalent	Refinitiv Indicators	RepRisk
High risk labour and land issues	Human rights grievances	Number & type of grievances reported; number of severe impacts related to salient human rights issue, type & impact of these issues (UN Guiding Principles Reporting Framework)	GRI Disclosure 103-1	-	-	TR.ControvHumanRights	Issue: Human rights abuses and corporate complicity
	Health & safety	Number of work-related injuries	GRI Disclosure 403-9-a,b,c	EM-CM-320a.1 EM-CO-320a.1 EM-EP-320a.1 EM-IS-320a.1 EM-MM-320a.1 EM-RM-320a.1 FB-AG-320a.1 RT-IG-320a.1 TR-AF-320a.1 TR-RA-320a.1	3.9- By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination. 3.6- By 2020, halve the number of global deaths and injuries from road traffic accidents. 8.8- Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.	TR.AccidentsTotal TR.ContractorAccidents TR.EmployeeAccidents TR.TIRTTotal TR.TIRContractors TR.TIREmployees TR.LTIRTTotal TR.LTIRContractors TR.LTIREmployees TR.EmployeeFatalities TR.ContractorFatalities TR.OccupationalDiseases	Issue: Occupational health and safety issues
		The total absentee rate (AR)	-	-	-	-	-

Overarching themes	Sub-themes	Thematic indicators	GRI Disclosure equivalent	SASB equivalent	SDG equivalent	Refinitiv Indicators	RepRisk
High risk labour and land issues	Health & safety	Healthcare options & benefits	GRI Disclosure 401-2 & 403-6	-	<p>3.2- By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births.</p> <p>3.3- By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases.</p> <p>5.4- Recognise and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family, as nationally appropriate.</p>	-	Issue: Poor employment conditions Topic Tag: Salaries and benefits (coming in April 2021)
		Monetized impacts of work-related incidents on employees, employers and society by multiplying number & type of occupational accidents by the direct & indirect costs for employees, employers and society (social externality costs)	-	-	-	-	-

Overarching themes	Sub-themes	Thematic indicators	GRI Disclosure equivalent	SASB equivalent	SDG equivalent	Refinitiv Indicators	RepRisk
High risk labour and land issues	Health & safety	Reasonable accommodations made for workers with disabilities in relation to the work they are required to perform from home, and arrangements made for workers' physical and mental welfare while working from home (WFH)	-	-	-	-	Issue: Poor employment conditions
	Human rights controversies	Controversies related to human rights appearing in media	GRI Disclosure 407-1	EM-EP-210a.3 EM-MM-210a.3 RR-FM-210a.2	8.8- Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.	TR.ControvHumanRights	Issue: Human rights abuses and corporate complicity
	Indigenous rights controversies	Controversies related to indigenous rights appearing in media	-	EM-EP-210a.3 EM-MM-210a.3 RR-FM-210a.2	-	TR.ControvHumanRights	Topic Tag: Indigenous people
Socio-economic inequality	Labour relations	New employee hires & employee turnover	GRI Disclosure 401-1	CG-EC-330a.2 HC-BP-330a.2 HC-DY-330a.1 TR-RO-320a.2 SV-HL-310a.1 SV-PS-330a.2 FB-RN-310a.1 CG-MR-310a.2	8.5- By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.	TR.TurnoverEmployees	Issue: Poor employment conditions

Overarching themes	Sub-themes	Thematic indicators	GRI Disclosure equivalent	SASB equivalent	SDG equivalent	Refinitiv Indicators	RepRisk
Socio-economic inequality	Labour relations	Number of whistleblowing cases	GRI Disclosure 102-17	FN-AC-510a.2 FN-CB-510a.2 FN-IB-510a.2 SV-HL-310a.4	16.3- Promote the rule of law at the national and international levels and ensure equal access to justice for all.	-	Issue: Poor employment conditions
		Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area	GRI Disclosure 419-2	TR-AF-310a.2 TR-CL-310a.4 SV-HL-310a.2 FB-FR-310a.4 FB-RN-310a.3 CG-MR-310a.3	16.3- Promote the rule of law at the national and international levels and ensure equal access to justice for all.	TR.LitigationExpenses	Issues: Poor employment conditions and Violation of national legislation and/ or Violation of international standards
		Benefits provided to full-time employees that are not provided to temporary or part-time employees	-	-	-	-	Issue: Poor employment conditions Topic Tag: Salaries and benefits (coming in April 2021)
	Association & collective bargaining	Freedom of association & collective bargaining: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	GRI Disclosure 407-1	EM-CO-310a.1 EM-MM-310a.1 FB-FR-310a.2 IF-WM-310a.1 TR-AL-310a.1 TR-AU-310a.1	8.8- Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.		Issue: Freedom of association and collective bargaining
		Percentage of total employees covered by collective bargaining agreements	-	EM-CO-310a.1 EM-MM-310a.1 FB-FR-310a.2 IF-WM-310a.1 TR-AL-310a.1 TR-AU-310a.1	-	TR.TradeUnionRep	-

Overarching themes	Sub-themes	Thematic indicators	GRI Disclosure equivalent	SASB equivalent	SDG equivalent	Refinitiv Indicators	RepRisk
Socio-economic inequality	Remuneration	Ratios of entry-level wage compared local living wage	GRI Disclosure 202-1	CG-MR-310a.1 FB-RN-310a.2 SV-HL-310a.3 TR-CL-310a.1 FB-FR-310a.1	1.2- By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions, according to national definitions. 8.5- By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value. 10.4- Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality.	-	Issue: Poor employment conditions Topic Tag: Salaries and benefits (coming in April 2021)
	Training & education	Percentage of employees receiving regular performance and career development reviews	GRI Disclosure 404-3	HC-BP-330a.1	8.3- Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services.	TR.PolicyCareerDevelopment	Issue: Poor employment conditions
		Number of employees taking part in training	-	-	4.3- By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university.	-	
	Tax violations	Fines paid	-	-	-	TR.ControvTaxFraud	Issues: Violation of national legislation and Tax evasion and/or Tax optimization and/or Topic Tag: Tax havens

Overarching themes	Sub-themes	Thematic indicators	GRI Disclosure equivalent	SASB equivalent	SDG equivalent	Refinitiv Indicators	RepRisk
Socio-economic inequality	Tax violations	Reported controversies in media related to tax	-	-	-	TR.ControvTaxFraud	Issues: Tax evasion and/or Tax optimization and/or Topic Tag: Tax havens
	Bribery & corruption controversies	Reported controversies in media related to bribery or corruption allegations	GRI Disclosure 205-2	IF-EN-510a.3a IF-EN-510a.3b RT-EE-510a.1a RT-EE-510a.1b EM-SV-510a.2 EM-MM-510a.1 HC-BP-510a.1 HC-DI-510a.2 HC-MS-510a.1 EM-EP-510a.2 TR-MT-510a.2 RT-AE-510a.1	16.5- Substantially reduce corruption and bribery in all their forms.	TR.ControvBusinessEthics	Issue: Corruption, bribery, extortion and money laundering
Diversity & Inclusion	Workforce composition	Percentage of employees per employee category by age group, gender, race and other diversity indicators	GRI Disclosure 401-1	CG-EC-330a.3 SV-AD-330a.1 SV-ME-260a.1 TC-IM-330a.3 TC-HW-330a.1 TC-SI-330a.3	10.3- Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.	TR.WomenEmployees TR.WomenManagers	Issue: Discrimination in employment and/or Topic Tag: Gender inequality
	Gender	Diversity of governance bodies and employees	GRI Disclosure 405-1	SV-PS-330a.1 FN-AC-330a.1 FN-IB-330a.1 TC-IM-330a.1 TC-IM-330a.2 TC-IM-330a.3 TC-SC-330a.1 TC-SI-330a.1 TC-SI-330a.2 TC-SI-330a.3 TC-HW-330a.1 SV-AD-330a.1 SV-PS-330a.1 SV-PS-330a.3 CG-EC-330a.3 CG-EC-330a.4 CG-MR-330a.1 CG-EC-330a.1	5.1- End all forms of discrimination against all women and girls everywhere. 5.5- Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life. 8.5- By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.	TR.PolicyBoardDiversity TR.WomenEmployees TR.WomenManagers TR.PolicyDiversityOpportunity	

Overarching themes	Sub-themes	Thematic indicators	GRI Disclosure equivalent	SASB equivalent	SDG equivalent	Refinitiv Indicators	RepRisk	
Diversity & Inclusion	Gender	Ratio of basic salary and remuneration of women to men for each employee category	GRI Disclosure 405-2	-	5.1- End all forms of discrimination against all women and girls everywhere. 8.5- By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value. 10.3- Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.	TR.GenderPayGapPctage	Issue: Discrimination in employment and/or Topic Tag: Gender inequality	
		Number of female-led suppliers	-	-	-	-		
		Number of non-disclosure agreements and sexual harassment claims	-	-	-	-		Issue: Poor employment conditions and Human rights abuses and corporate complicity
		Reported controversies in media related to sexual harassment and gender-based discrimination	-	-	-	-		Issue: Poor employment conditions and Human rights abuses and corporate complicity and/or Discrimination in employment and/or Topic Tag: Gender inequality

Overarching themes	Sub-themes	Thematic indicators	GRI Disclosure equivalent	SASB equivalent	SDG equivalent	Refinitiv Indicators	RepRisk
Diversity & Inclusion	Ethnic minority & vulnerable groups	Ethnic origin of employees per employee category	GRI Disclosure 405-1	CG-EC-330a.3 SV-AD-330a.1 SV-ME-260a.1 TC-IM-330a.3 TC-HW-330a.1 TC-SI-330a.3 FN-AC-330a.1 FN-IB-330a.1 TC-IM-330a.1 TC-IM-330a.2 TC-IM-330a.3 TC-SC-330a.1 TC-SI-330a.1 TC-SI-330a.2 TC-SI-330a.3 TC-HW-330a.1 SV-AD-330a.1 SV-PS-330a.1 SV-PS-330a.3 CG-EC-330a.1 CG-EC-330a.3 CG-EC-330a.4 CG-MR-330a.1	10.3- Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.	TR.PolicyDiversityOpportunity	Topic Tag: Migrant labor or Issues: Discrimination in employment and/or Topic Tag: Racism/Racial inequality
		Number or percentage of migrant workers	-	-	8.8- Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.	-	Topic Tag: Migrant labor
	Age & generational representation	Percentage of employees per employee category by age	GRI Disclosure 405-1	-	10.3- Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.	-	Issue: Discrimination in employment

Overarching themes	Sub-themes	Thematic indicators	GRI Disclosure equivalent	SASB equivalent	SDG equivalent	Refinitiv Indicators	RepRisk
Diversity & Inclusion	Non-discrimination	Total number of incidents of discrimination and corrective actions taken during the reporting period	GRI Disclosure 406-1	FN-MF-270b.3 FB-FR-310a.4 FB-RN-310a CG-MR-330a	10.3- Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.	TR.ControvDiversityOpportunity	Issue: Discrimination in employment
		Number of discrimination incidents across operations and their status, and actions taken	GRI Disclosure 406-1	FN-MF-270b.3	10.3- Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.	TR.ControvDiversityOpportunity	
		Amount of monetary losses resulting from legal proceedings related to legal violations and employment discrimination	GRI Disclosure 419-1	CG-MR-330a.2	16.3- Promote the rule of law at the national and international levels and ensure equal access to justice for all.	TR.ControvDiversityOpportunity	-
	Inclusion	Number of employee engagement surveys & employee satisfaction levels per employee category by gender, race and other diversity indicators	-	TC-IM-330a.2 TC-SI-330a.2 SV-PS-330a.3 CG-EC-330a.1	-	TR.EmployeeSatisfaction	Issues: Discrimination in employment
		Actions taken to improve employee engagement and satisfaction	-	-	-	-	Issue: Poor employment conditions
	Childcare	Provision of paid childcare options	-	-	-	TR.DayCareServices	Issue: Poor employment conditions Topic Tag: Salaries and benefits (coming in April 2021)

Overarching themes	Sub-themes	Thematic indicators	GRI Disclosure equivalent	SASB equivalent	SDG equivalent	Refinitiv Indicators	RepRisk
Diversity & Inclusion	Paid parental leave	Paid parental leave provision for all genders	-	-	-	-	Issue: Poor employment conditions Topic Tag: Salaries and benefits (coming in April 2021)
		Percentage of employees taking parental leave	GRI Disclosure 401-3	-	3.2- By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births.	-	
	Controversies	Controversies related to discrimination	-	-	-	TR.ControvDiversityOpportunity	Issues: Discrimination in employment and Social discrimination

Overarching themes	Sub-themes	Thematic indicators	GRI Disclosure equivalent	SASB equivalent	SDG equivalent	Refinitiv Indicators	RepRisk
Digital rights	Data protection	Data breaches: substantiated complaints or instances concerning breaches of customer privacy and losses of customer data	GRI Disclosure 418-1	SV-AD-220a.1 HC-DY-230a.3 HC-DY-230a.4 HC-MC-230a.1 HC-MC-230a.2 HC-MC-230a.3 HC-DR-230a.1 HC-DR-230a.2 HC-DR-230a.3 FN-CB-230a.1 FN-CB-230a.2 FN-CF-220a.1 FN-CF-220a.2 FN-CF-230a.1 TC-SI-220a.5 TC-SI-230a.1 TC-SI-230a.2 TC-TL-220a.1 TC-TL-220a.2 TC-TL-220a.3 TC-TL-220a.4 TC-TL-230a.1 TC-TL-230a.2 TC-HW-230a.1 SV-AD-220a.1 SV-AD-220a.2 SV-AD-220a.3 SV-ED-230a.1 SV-ED-230a.2 SV-ED-230a.3 FN-CF-230a.3 TC-IM-220a.1 TC-IM-220a.2 TC-IM-220a.3 TC-IM-220a.4 TC-IM-220a.5 TC-IM-220a.6 TC-IM-230a.1 TC-IM-230a.2 TC-SI-220a.1 TC-SI-220a.2 TC-SI-220a.3 TC-SI-220a.4 FN-CF-230a.2 SV-PS-230a.1 SV-PS-230a.2	16.3- Promote the rule of law at the national and international levels and ensure equal access to justice for all. 16.10- Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements.	TR.ControvPrivacy	Topic Tags: Cyberattack and Privacy violations

Overarching themes	Sub-themes	Thematic indicators	GRI Disclosure equivalent	SASB equivalent	SDG equivalent	Refinitiv Indicators	RepRisk
Digital rights	Data protection continued	-	-	SV-PS-230a.3 RT-AE-230a.1 RT-AE-230a.2 FB-FR-230a.1 FB-FR-230a.2 CG-EC-220a.1 CG-EC-220a.2 CG-EC-230a.1 CG-EC-230a.2 CG-MR-230a.1 CG-MR-230a.2	-	-	Topic Tags: Cyberattack and Privacy violations
	Digitalisation & accessibility	Company policy or guidelines providing clear guidance on implementing 'work from home' (WFH) arrangements	-	-	-	-	-
		Provision of the specific tools, equipment, supplies, and technology needed for performing the required tasks when implementing WFH arrangements (unless the terms and conditions of employment, collective agreement or company policy state otherwise)	-	-	-	-	Issue: Poor employment conditions
	Privacy	Transparency about data collection and use: clear disclosure of what user information is collected and shared, and with whom.	GRI Disclosure 418-1	SV-AD-220a.1	16.3- Promote the rule of law at the national and international levels and ensure equal access to justice for all. 16.10- Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements.	TR.PolicyDataPrivacy	Topic Tag: Privacy violations
	Controversies	Controversies related to data or privacy breaches reported in media	-	-	-	TR.ControvPrivacy	Topic Tags: Cyberattack and Privacy violations

