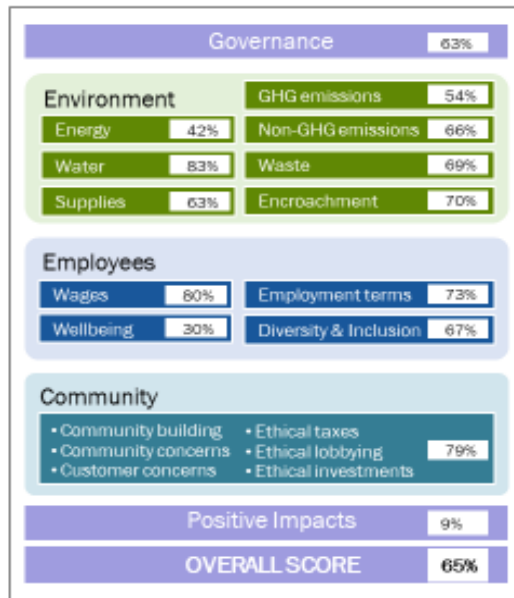


## SAMPLE SCORES ON SDGs

Scores on core issues ...



... are used as proxies for scores on aligned, primary SDGs



## Basic Sustainability Assessment Tool (BSAT)



This free, open-source comprehensive, generic tool can be used by any-size organization, in any sector, anywhere. It may be especially helpful for small- and medium-sized enterprises (SMEs), and large organizations with minimal / no sustainability staff.

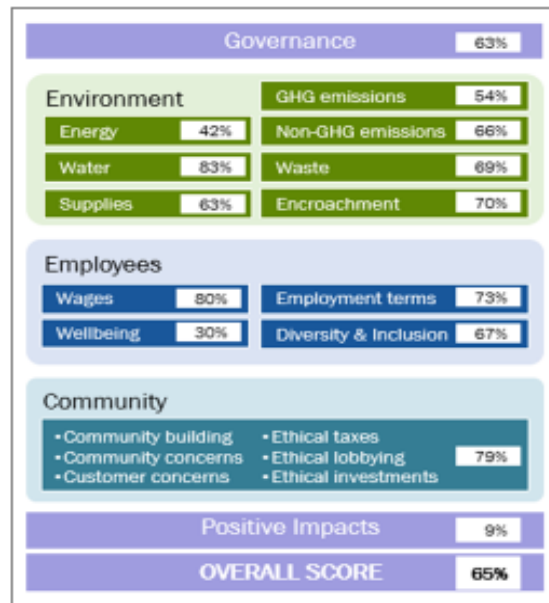
This tool enables an organization to assess its progress toward *causing no harm* to people and the environment, as well as its *positive impacts* on people and the environment. It expresses company sustainability performance in three ways:

1. As scores on science-based goals for **core sustainability / ESG\* issues**
2. As scores on its contributions to the **17 SDGs**
3. As scores on its impacts on **natural, human, and social capitals**

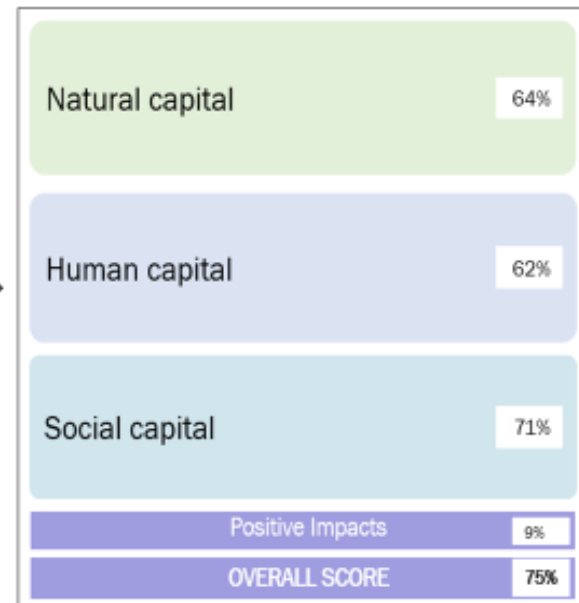
\* ESG: Environmental, social and governance; often used synonymously with sustainability.

## SAMPLE SCORES ON NON-FINANCIAL CAPITALS

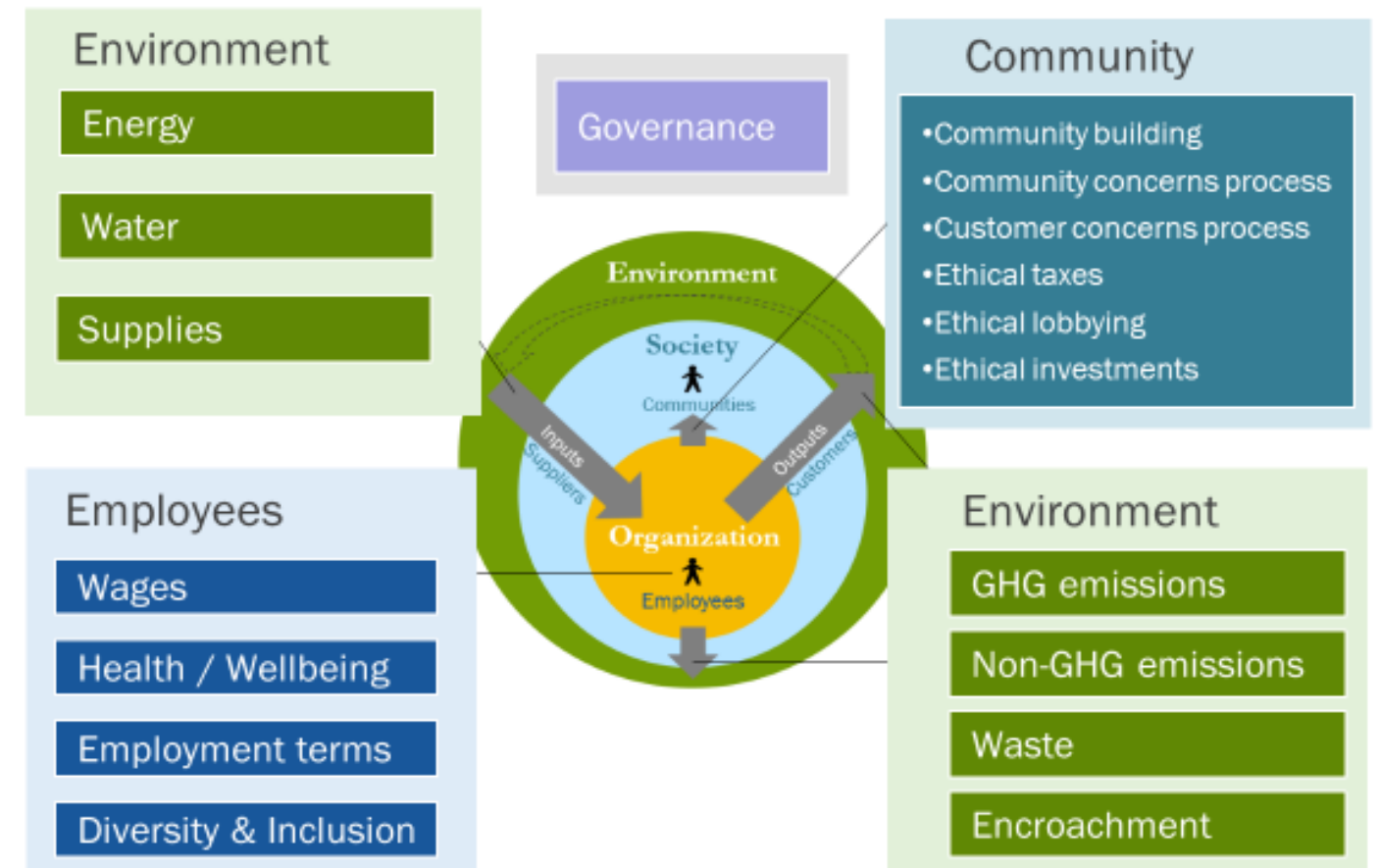
Scores on core issues ...



... are used as proxies for scores on aligned non-financial capitals



## CORE SUSTAINABILITY ISSUES IN BSAT



# Basic Sustainability Assessment Tool (BSAT)

## Scores on core ESG issues

**Governance and Management:** How sustainability-related considerations are embedded into board governance and executive management systems

- Organization **purpose** / mission / values
- CEO **compensation** link to ESG performance
- Representation of **equity-deserving populations**
- Strategic planning** and scenario analysis
- Policies, practices, processes and systems**
- Disclosures / public reports**
- Resilient and agile **business model**
- ESG-related **innovation in products/ services**

**Positive Impacts:** The organization earns **bonus points** if it is positively impacting people and planet.

<p><b>Positive Impacts on the environment</b></p> <p>Company <i>products / services / donations</i> that enable customers and others to reduce their negative impacts on, or be restorative / regenerative on, these issues:</p> <ul style="list-style-type: none"> <li>• Energy</li> <li>• Water</li> <li>• GHG emissions</li> <li>• Non-GHG emissions</li> <li>• Waste</li> <li>• Encroachment</li> </ul>	<p><b>Positive Impacts on people</b></p> <p>Company products / services / donations that enable customers and the equity-deserving to make progress on these issues:</p> <ul style="list-style-type: none"> <li>• Meeting <b>basic needs</b></li> <li>• Living <b>healthier and safer</b> lives</li> <li>• Living <b>empowered, self-supportive and informed</b> lives</li> </ul>
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**Performance:** How the organization is **not causing harm** on these core ESG issues

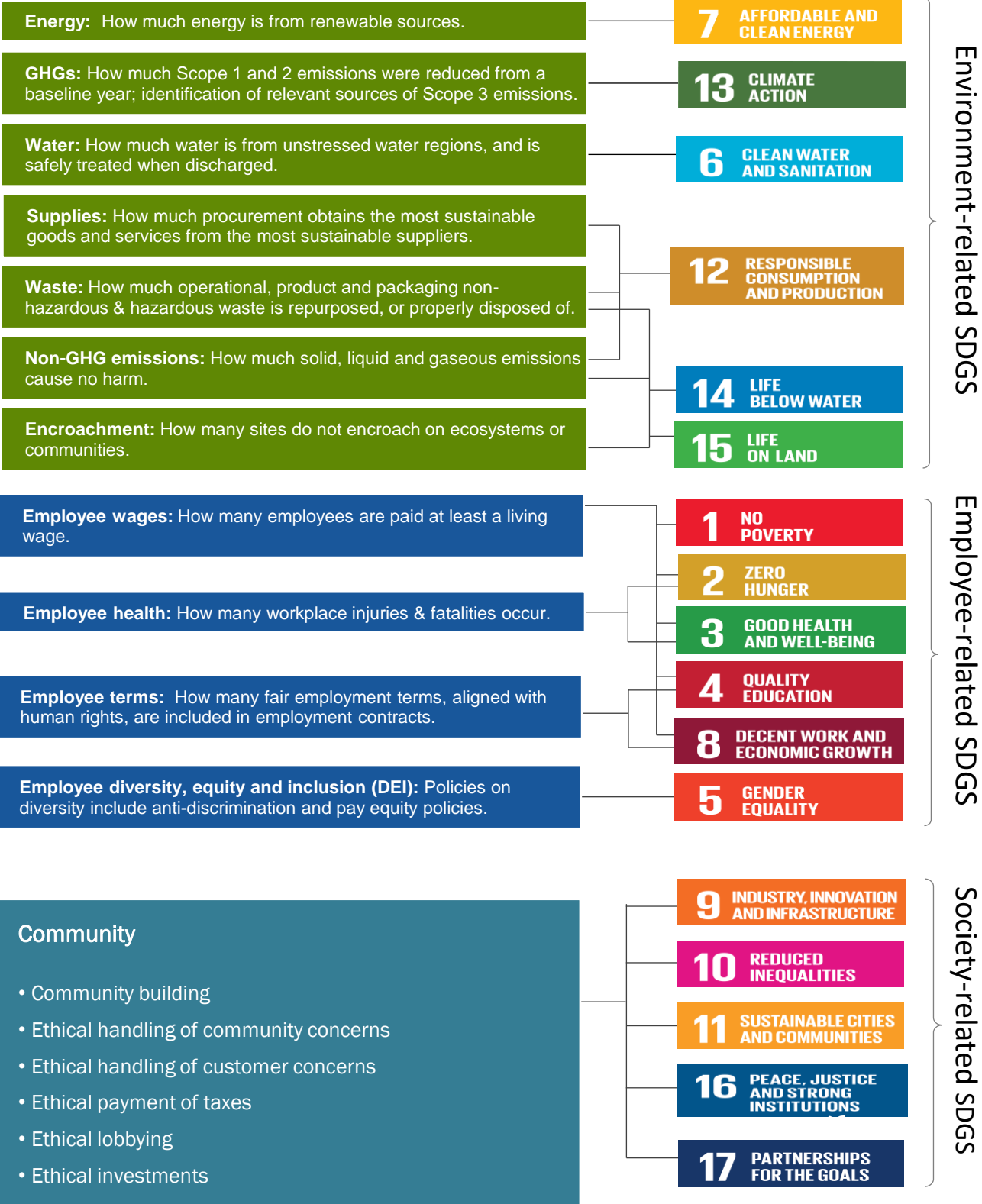
- Energy:** How much energy is from renewable sources.
- GHGs:** How much Scope 1 and 2 emissions were reduced from a baseline year; identification of relevant sources of Scope 3 emissions.
- Water:** How much water is from unstressed water regions, and is safely treated when discharged.
- Supplies:** How much procurement obtains the most sustainable goods and services from the most sustainable suppliers.
- Waste:** How much operational, product and packaging non-hazardous & hazardous waste is repurposed, or properly disposed of.
- Non-GHG emissions:** How much solid, liquid and gaseous emissions cause no harm.
- Encroachment:** How many sites do not encroach on ecosystems or communities.
- Employee wages:** How many employees are paid at least a living wage.
- Employee health:** How many workplace injuries & fatalities occur.
- Employee terms:** How many fair employment terms, aligned with human rights, are included in employment contracts.
- Employee diversity, equity and inclusion (DEI):** Policies on diversity include anti-discrimination and pay equity policies.

**Community**

- Community building
- Ethical handling of community concerns
- Ethical handling of customer concerns
- Ethical payment of taxes
- Ethical lobbying
- Ethical investments

## Scores on SDGs

Scores on **primary SDGs**, based on performance on associated core ESG issues



## Scores on Non-Financial Capitals

Company impact on **non-financial capitals**, based on performance on associated core ESG issues

