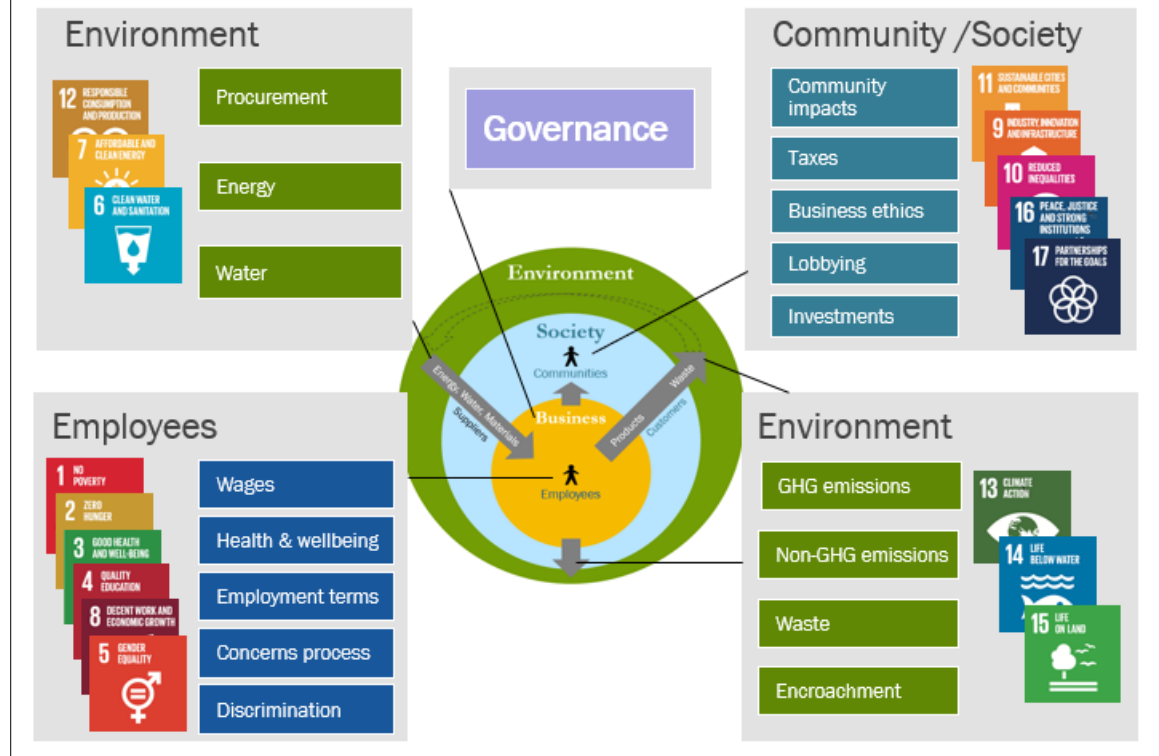


## CORE ESG ISSUES → PRIMARY SDGs



## Basic Sustainability Assessment Tool



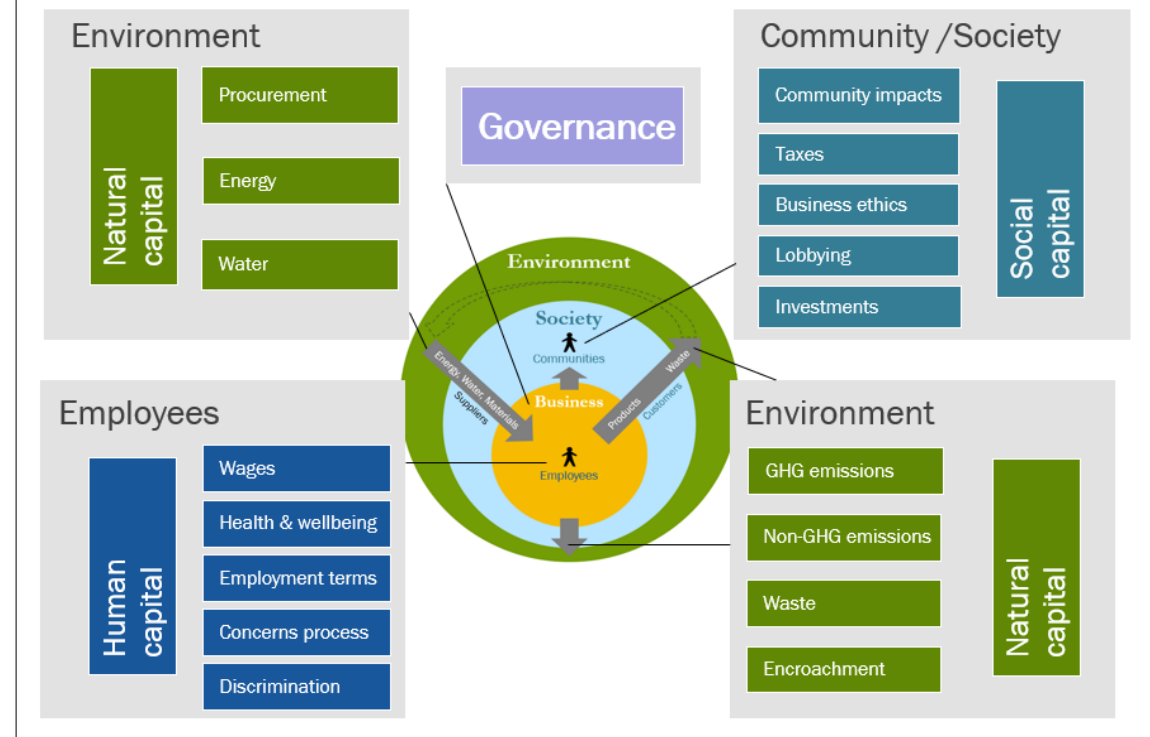
This free, open-source comprehensive, generic tool can be used by any-size organization, in any sector, in any country. It may be especially helpful for small- and medium-sized enterprises (SMEs), and large organizations with minimal / no sustainability staff.

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:

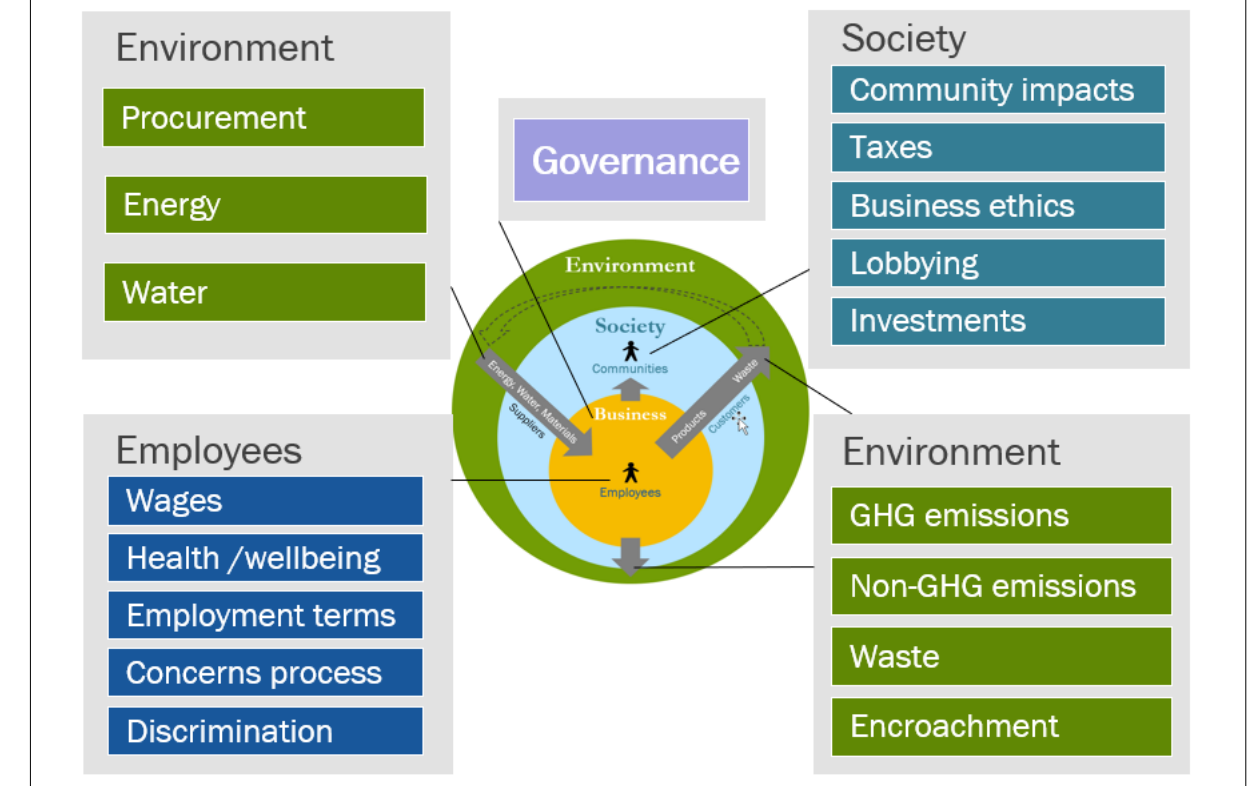
1. As scores on science-based goals for **18 core sustainability / ESG\* issues**
2. As scores on its contributions to the **17 SDGs**
3. As scores on its impacts on **natural, human, and social capitals**

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

## CORE ISSUES → NON-FINANCIAL CAPITALS



## CORE SUSTAINABILITY / ESG ISSUES



- Primarily environment-related issue
- Primarily employee-related issue
- Primarily community-related issue

# Basic Sustainability Assessment Tool

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

Organization purpose / mission / values

CEO compensation link to ESG performance

Director and executive responsibilities / duties

Board and executive competency maps

Risk management process

Strategic planning and scenario analysis

Major decision-making processes

Disclosures / public reports

Resilient business model

Innovation, stakeholder engagement, R&D

## Scores on core ESG issues

How the company is **not causing harm** on these core ESG issues

- Energy
- GHG emissions
- Water
- Procurement
- Waste
- Non-GHG emissions
- Encroachment

- Employee wages
- Employee health and wellbeing
- Employee employment terms
- Employee concerns process
- Employee discrimination

- Community impacts
- Taxes
- Business ethics
- Lobbying
- Investments

How the company is having **positive impacts** on core ESG issues

Company products / services / donations that enable progress on environmental issues, directly or indirectly through others

Company products / services / donations that enable progress on community and society issues, directly or indirectly through others

## Scores on SDGs

Contributions to primary SDGs, based on performance on associated core ESG issues

- 7 AFFORDABLE AND CLEAN ENERGY
- 13 CLIMATE ACTION
- 6 CLEAN WATER AND SANITATION
- 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
- 14 LIFE BELOW WATER
- 15 LIFE ON LAND

- 1 NO POVERTY
- 3 GOOD HEALTH AND WELL-BEING
- 2 ZERO HUNGER
- 4 QUALITY EDUCATION
- 8 DECENT WORK AND ECONOMIC GROWTH
- 5 GENDER EQUALITY

- 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
- 10 REDUCED INEQUALITIES
- 11 SUSTAINABLE CITIES AND COMMUNITIES
- 16 PEACE, JUSTICE AND STRONG INSTITUTIONS
- 17 PARTNERSHIPS FOR THE GOALS

## Scores on Natural, Human and Social capitals

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

Scores on Environment-related Core ESG Issues → NATURAL CAPITAL

Scores on Employee-related Core ESG Issues → HUMAN CAPITAL

Scores on Society-related Core ESG issues → SOCIAL AND RELATIONSHIP CAPITAL

Environment-related SDGs

Employee-related SDGs

Society-related SDGs