

DATALAND

THE ALTERNATIVE TO
DATA MONOPOLIES



Dataland Data Frameworks SFDR

Document Information

Version	Date	Editor	Comment
0.1	2023-07-06		Initial Draft
0.2	2023-08-14		Completed First Draft
0.3			Completed Second Draft
0.4			SME Review and Sign Off
1.0	2023-09-28		Final version
1.1	2023-12-05		Update with additional metrics
1.2	2023-12-15		Interim version, tooltip adaption
1.3	2024-08-06		Update with additional metrics
1.4	2024-09-12		Data model update
1.5	2024-11-04		Data model update
1.6	2025-01-23		Data model update
1.7	2025-04-25		Data model update (Metric description)

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Introduction

This document introduces and describes the Sustainable Finance Disclosure Regulation (SFDR) Data Framework that has been implemented in Dataland for capturing companies' environmental, social & governance metrics at both entity- and product-level. The Framework is derived from the corresponding [*Regulation on sustainability-related disclosures in the Financial Services Sector*](#).

The Regulation was published on December 9th, 2020, and entered into force on March 10th, 2021. By setting out how financial market participants have to disclose sustainability information, it helps those investors who seek to put their money into companies and projects supporting sustainability objectives to make informed choices. The SFDR is also designed to allow investors to properly assess how sustainability risks are integrated in the investment decision process. In this way, the SFDR contributes to one of the EU's big political objectives: attracting private funding to help Europe make the shift to a net-zero economy.¹ The Regulation is an important pillar of the European Commission's Action Plan for Financing Sustainable Growth², and goes hand in hand with the implementation of the EU Taxonomy. Whereas the EU Taxonomy Regulation supports companies to capture their environmentally sustainable economic activities, the SFDR determines how to track and disclose these activities. Dataland also offers a [EU Taxonomy Data Framework](#), thus providing company information related to sustainability in a central spot.

By documenting the SFDR Data Framework in Dataland, companies can showcase their sustainable adherence to the requirements of the regulation in an efficient and transparent manner, evidencing their trustworthy and sovereign approach to support the [European Green Deal](#). The Framework is visible to all the stakeholders such as customers, suppliers or other interested parties and can be updated at any time.

Note: the Principal Adverse Impact (PAI) Disclosures under the Regulation on sustainability-related disclosures in the financial services sector are currently being reviewed, this might lead to changes to

¹ https://finance.ec.europa.eu/sustainable-finance/disclosures/sustainability-related-disclosure-financial-services-sector_en

² <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52018DC0097>

the Dataland Sustainable Finance Disclosure Regulation (SFDR) Data Framework in the first half of next calendar year (2024).

SFDR Data Framework

1. General

This section contains general information.

Nr	Metric name	Metric description	Format	Additional Information/ Example
1	Referenced Reports	All relevant reports for the dataset in PDF format.	PDF	
2	Publication date of the dataset on Dataland	Timestamp of data upload	Day, DD Month YYYY, HH:MM	
3	Publication date of most recent report	Date when the latest version of the report was published	Day, DD Month YYYY	
4	Data date	The year for which the data is reported.	YYYY-MM-DD	
5	Fiscal Year Deviation	Does the fiscal year deviate from the calendar year?	Deviation/No deviation	
6	Fiscal Year End	The date the fiscal year ends.	YYYY-MM-DD	

2. Indicators

This section describes the metrics of the SFDR Data Framework, clustered by impact areas.

Related PAI numbers (Principle Adverse Impact indicators) can be found in italic font underneath the metric name.

In order to enable better traceability and improve the confidence level, Dataland offers additional fields to Data Providers for documenting the origin and quality level of metrics. Metrics that come with these additional fields are underlined.

Additional fields:

Field name	Field description	Format
Metric Quality	The level of confidence associated to the value	Drop down list: "Audited", "Reported", "Estimated", "Incomplete" or "No Data Found"
Metric Report	The report from where the information was sourced	Text
Metric Page	The single page or the range of pages of the document from where the information was sourced. On Dataland, a single page is defined as the n-th page of the PDF, i.e., the page number when looking at the PDF in a browser.	Text
Metric Comment	Free optional text	Text

2.1 Greenhouse gas emissions

Nr	Metric name <i>PAI #</i>	Metric description	Format	Additional Information/ Example
6	<u>Scope 1 GHG emissions</u> <i>1, 2, 3</i>	Scope 1 greenhouse gas emissions, namely emissions generated from sources that are controlled by the company that issues the underlying assets (equity share approach preferably used).	Number (Tonnes)	

7	<u>Scope 2 GHG emissions</u> 1, 2, 3	Scope 2 greenhouse gas emissions, namely emissions from the consumption of purchased electricity, steam, or other sources of energy generated upstream from the company that issues the underlying assets (preferably using the location-based method and equity share approach).	Number (Tonnes)	
8	<u>Scope 2 GHG emissions (location-based)</u> 1, 2, 3	Scope 2 greenhouse gas emissions computed using the location-based method (equity share approach preferably used).	Number (Tonnes)	
9	<u>Scope 2 GHG emissions (market-based)</u> 1, 2, 3	Scope 2 greenhouse gas emissions computed using the market-based method (equity share approach preferably used).	Number (Tonnes)	
10	<u>Scope 1 and 2 GHG emissions</u> 1, 2, 3	Sum of scope 1 and 2 greenhouse gas emissions (computed preferably using the location-based method and equity share approach).	Number (Tonnes)	
11	<u>Scope 1 and 2 GHG emissions (location-based)</u> 1, 2, 3	Sum of scope 1 and 2 greenhouse gas emissions, using the location-based method to compute the scope 2 greenhouse gas emissions (equity share approach preferably used).	Number (Tonnes)	
12	<u>Scope 1 and 2 GHG emissions (market-based)</u> 1, 2, 3	Sum of scope 1 and 2 greenhouse gas emissions, using the market-based method to compute the scope 2 greenhouse gas emissions (equity share approach preferably used).	Number (Tonnes)	
13	<u>Scope 3 GHG emissions</u>	Scope 3 greenhouse gas emissions in tonnes, i.e. all	Number (Tonnes)	

	1, 2, 3	indirect upstream and downstream emissions that are not included in scope 2 (equity share approach preferably used).		
13.1	<u>Scope 3 upstream GHG emissions</u>	Indirect (gross) scope 3 greenhouse gas emissions from activities related to the production and distribution of goods and services purchased by the reporting company (equity share approach preferably used).	Number (tonnes)	
13.2	<u>Scope 3 downstream GHG emissions</u>	Indirect (gross) scope 3 greenhouse gas emissions that occur as a result of the use or disposal of the reporting company's sold products and services (equity share approach preferably used).	Number (Tonnes)	
14	<u>Scope 1 and 2 and 3 GHG emissions</u> 1, 2, 3	Sum of scope 1, 2 and 3 greenhouse gas emissions (computed preferably using the location-based method and equity share).	Number (Tonnes)	
14.1	<u>Scope 1 and 2 and 3 GHG emissions (location-based)</u> 1, 2, 3	Sum of scope 1, 2 and 3 greenhouse gas emissions, using the location-based method to compute scope 2 greenhouse gas emissions (equity share approach preferably used).	Number (Tonnes)	
14.2	<u>Scope 1 and 2 and 3 GHG emissions (market-based)</u> 1, 2, 3	Sum of scope 1, 2 and 3 greenhouse gas emissions, using the market-based method to compute scope 2 greenhouse gas emissions (equity share approach preferably used).	Number (Tonnes)	
15	<u>Scope 4 GHG emissions</u>	Scope 4, as defined by the GHG Protocol, covers emissions avoided when a	Number (Tonnes)	

		product is used as a substitute for other goods or services, fulfilling the same functions but with a lower carbon intensity.		
16	<u>Enterprise Value</u> 1, 2	The enterprise value in EUR, i.e. the sum, at fiscal year-end, of the market capitalisation of ordinary shares, the market capitalisation of preferred shares, the book value of total debt and non-controlling interests, without the deduction of cash or cash equivalents. See also Regulation (EU) 2022/1288, Annex I, top (4).	Number (EUR)	
17	<u>Total Revenue</u> 3, 6	Total revenue in EUR for the financial year. i.e., income arising in the course of an entity's ordinary activities, the amounts derived from the sale of products and the provision of services after deducting sales rebates and value added tax and other taxes directly linked to turnover. Overall turnover is equivalent to a firm's total revenues over some period of time.	Number (EUR)	
18	<u>Carbon footprint</u> 2	Tonnes of GHG emissions per million EUR enterprise value.	Tonnes / €M revenue	
19	<u>GHG intensity</u> 3	Tonnes of GHG emissions per million EUR revenue, preferably calculated using the location-based method and the equity share approach for emissions.	Tonnes / €M revenue	
19.1	<u>GHG intensity - scope 1</u>	Tonnes of scope 1 GHG emissions per million EUR	Tonnes / €M	

		revenue. Scope 1 carbon emissions are emissions generated from sources that are controlled by the company that issues the underlying assets (equity share approach preferably used for emissions).	revenue	
19.2	<u>GHG intensity - scope 2</u>	Tonnes of scope 2 GHG emissions per million EUR revenue. Scope 2 emissions refer to those generated from the consumption of purchased electricity, steam, or other energy sources produced upstream by external entities or companies. Preferably, these should be calculated using the location-based method and the equity share approach for emissions.	Tonnes / €M revenue	
19.3	<u>GHG intensity - scope 3</u>	Tonnes of scope 3 GHG emissions per million EUR revenue. Scope 3 emissions encompass all indirect upstream and downstream emissions not covered by Scope 2. Preferably, the equity share approach should be used for calculating these emissions.	Tonnes / €M revenue	
19.4	<u>GHG intensity - scope 4</u>	Tonnes of scope 4 GHG emissions per million EUR revenue. As per the GHG Protocol, Scope 4 refers to emissions avoided when a product is used as a substitute for other goods or services, providing the same functions with a lower carbon footprint.	Tonnes / €M revenue	

20	<u>Fossil Fuel Sector Exposure</u> 4	Does the company derive any revenues from exploration, mining, extraction, production, processing, storage, refining or distribution, including transportation, storage and trade, of fossil fuels? (Fossil fuels mean non-renewable carbon-based energy sources such as solid fuels, natural gas and oil.) See also Regulation (EU) 2022/1288, Annex I, top (5).	Yes/No	
21	<u>Financed scope 1 and scope 2 emissions</u>	The sum of scope 1 and scope 2 emissions of financed companies.	Number (Tonnes)	
22	<u>Financed scope 3 emissions</u>	The scope 3 emissions of financed companies.	Number (Tonnes)	

2.2 Energy performance

Nr	Metric name PAI #	Metric description	Format	Additional Information/ Example
23	<u>Renewable Energy Production</u> 5	Total value of renewable energy produced, meaning energy from non-fossil sources, namely wind, solar (solar thermal and solar photovoltaic) and geothermal energy, ambient energy, tide, wave and other ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas, and biogas. See also Regulation (EU) 2022/1288, Annex I, top (6).	Number (GWh)	
24	<u>Renewable Energy Consumption</u> 5	Total value of renewable energy consumed, meaning energy from non-fossil sources, namely wind, solar	Number (GWh)	

		(solar thermal and solar photovoltaic) and geothermal energy, ambient energy, tide, wave and other ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas, and biogas. See also Regulation (EU) 2022/1288, Annex I, top (6).		
25	<u>Non-Renewable Energy Production</u> 5	Total value of renewable energy produced, meaning energy from non-fossil sources, namely wind, solar (solar thermal and solar photovoltaic) and geothermal energy, ambient energy, tide, wave and other ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas, and biogas. See also Regulation (EU) 2022/1288, Annex I, top (6).	Number (GWh)	
26	<u>Relative Non-Renewable Energy Production</u> 5	Share of non-renewable energy production from total energy production (i.e. renewable plus non-renewable).	Percentage	
27	<u>Non-Renewable Energy Consumption</u> 5	Total value of non-renewable energy consumed, meaning energy from sources other than non-fossil sources. See also Regulation (EU) 2022/1288, Annex I, top (7).	Number (GWh)	
28	<u>Relative Non-Renewable Energy Consumption</u> 5	Share of non-renewal energy consumption from total energy consumption (i.e. renewable plus non-renewable).	Percentage	
29	Applicable High Impact Climate Sector 1:n 6	Please select any sector(s) applicable activities (NACE Codes A-H, L)	Text: NACE Codes	

29.1	Sector X Energy Consumption 6	Total energy consumption per high impact climate sector	Number (GWh)	
29.2	Sector X Relative Energy Consumption 6	Total energy consumption per high impact climate sector per million EUR revenue	GWh / €M revenue	
30	<u>Total High Impact Climate Sector Energy Consumption</u> 6	"High impact climate sectors" refers to the sectors outlined in Sections A to H and Section L of Annex I of Regulation (EC) No 1893/2006 by the European Parliament and Council. This regulation, established on 20 December 2006, provides the statistical classification of economic activities known as NACE Revision 2 and amends Council Regulation (EEC) No 3037/90 and certain EC regulations related to specific statistical areas (OJ L 393, 30.12.2006, p. 1).	Number (GWh)	
31	<u>Non-Renewable Energy Consumption Fossil Fuels</u> 5	Energy consumption from fossil fuels (sum of crude oil, natural gas, nuclear energy, lignite and coal) (non-renewable energy source). Linked to Regulation (EU) 2022/1288, Annex I, table 2, indicator nr. 5.	Number (GWh)	
32	<u>Non-Renewable Energy Consumption Crude Oil</u> 5	Energy consumption from crude oil (including petrol, diesel, fuel oil and others) (non-renewable energy source). Linked to Regulation (EU) 2022/1288, Annex I, table 2, indicator nr. 5.	Number (GWh)	
33	<u>Non-Renewable Energy</u>	Energy consumption from natural gas (non-renewable	Number (GWh)	

	<u>Consumption</u> <u>Natural Gas</u> 5	energy source). Linked to Regulation (EU) 2022/1288, Annex I, table 2, indicator nr. 5.		
34	<u>Non-Renewable</u> <u>Energy</u> <u>Consumption</u> <u>Lignite</u> 5	Energy consumption from lignite (non-renewable energy source) Linked to Regulation (EU) 2022/1288, Annex I, table 2, indicator nr. 5.	Number (GWh)	
35	<u>Non-Renewable</u> <u>Energy</u> <u>Consumption Coal</u> 5	Energy consumption from coal (non-renewable energy source). Linked to Regulation (EU) 2022/1288, Annex I, table 2, indicator nr. 5.	Number (GWh)	
36	<u>Non-Renewable</u> <u>Energy</u> <u>Consumption</u> <u>Nuclear Energy</u> 5	Energy consumption from nuclear energy (Uranium) (non-renewable energy source). Linked to Regulation (EU) 2022/1288, Annex I, table 2, indicator nr. 5.	Number (GWh)	
37	<u>Non-Renewable</u> <u>Energy</u> <u>Consumption</u> <u>Other</u> 5	Energy consumption from any other available (used) non-renewable source of energy. Linked to Regulation (EU) 2022/1288, Annex I, table 2, indicator nr. 5.	Number (GWh)	

2.3 Biodiversity

Nr	Metric name PAI #	Metric description	Format	Additional Information/ Example
		<p>High biodiversity value land is land that had one of the following statuses in or after January 2008, whether or not the land continues to have such a status:</p> <p>(a) primary forest and other wooded land, that is forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed;</p> <p>(b) areas designated: (i) by law or by the relevant competent authority for nature protection purposes; or (ii) for the protection of rare, threatened or endangered ecosystems or species recognised by international agreements or included in lists drawn up by intergovernmental organizations or the International Union for the Conservation of Nature, subject to their recognition by the Commission (Commission may also recognise areas</p>		

<p>for the protection of rare, threatened or endangered ecosystems or species recognised by international agreements or included in lists drawn up by intergovernmental organizations or the International Union for the Conservation of Nature) unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes; highly biodiverse grassland that is: (i) natural, namely, grassland that would remain grassland in the absence of human intervention and which maintains the natural species composition and ecological characteristics and processes; or (ii) non-natural, namely, grassland that would cease to be grassland in the absence of human intervention and which is species-rich and not degraded, unless evidence is provided that the harvesting of the raw material is necessary to preserve its grassland status.</p>				
38	<u>Primary Forest And Wooded Land Of Native Species Exposure</u> 7	Does the company have sites or operations that are located, either partially or entirely, in or near primary forests and other wooded areas where their activities have a negative impact on these environments? Refer to Regulation (EU) 2022/1288, Annex I, table 1, indicator number 7 for more details.	Yes/No	
39	<u>Protected Areas Exposure</u> 7	Does the company have sites or operations that are partially or fully located in or near protected areas, where their activities adversely impact these regions? For further details, please refer to Regulation (EU) 2022/1288, Annex I, table 1, indicator number 7.	Yes/No	
40	<u>Rare Or Endangered Ecosystems Exposure</u> 7	Does the company have sites or operations located in or near areas designated for the protection of species, including flora and fauna, where their activities lead to the deterioration of natural habitats and disturb the species for which these areas have been designated? For more information, please refer to Regulation (EU) 2022/1288, Annex I, table 1, indicator number 7, and Annex I, item 18(a).	Yes/No	
41	<u>Highly Biodiverse Grassland Exposure</u> 7	Does the company have sites or operations that are partially or fully situated in areas of highly biodiverse grassland, which may be categorized as either: (i) natural grassland, meaning areas	Yes/No	

		that would remain grassland without human intervention and preserve natural species composition and ecological characteristics; or (ii) non-natural grassland, meaning areas that would no longer be grassland without human intervention but are species-rich and not degraded, unless it is demonstrated that harvesting the raw material is essential to maintain its grassland status?		
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2.4 Water

Nr	Metric name PAI #	Metric description	Format	Additional Information/ Example
42	<u>Emissions To Water</u> 8	Emissions to water in tonnes (direct emissions of priority substances as defined in Article 2(30) of Directive 2000/60/EC of the European Parliament and of the Council and direct emissions of nitrates, phosphates and pesticides). See Regulation (EU) 2022/1288, Annex I, top (12).	Number (Tonnes)	
43	<u>Water Consumption</u> 6	Amount of water consumed by the company. See Regulation (EU) 2022/1288, Annex I, table 2, indicator nr. 6.1.	Number (Cubic Meters)	
44	<u>Water Reused</u> 6	Amount of water recycled and reused by the company. See Regulation (EU)	Number (Cubic Meters)	

		2022/1288, Annex I, table 2, indicator nr. 6.2.		
45	<u>Relative Water Usage</u> 6	Amount in cubic meters of fresh water used per million EUR revenue. See Regulation (EU) 2022/1288, Annex I, table 2, indicator nr. 6.1.	Cubic Meters/ €M revenue	
46	<u>Water Management Policy</u> 7	Does the company have policies and procedures for water management? (See Regulation (EU) 2022/1288, Annex I, table 2, indicator nr. 7.) If yes, please share the relevant documents with us.	Yes/No	
47	<u>High Water Stress Area Exposure</u> 8	Does the company have sites or operations that are located, either partially or entirely, in "areas of high water stress", i.e. in regions where the percentage of total water withdrawn is high (40-80%) or extremely high (greater than 80%), without a water management policy? See Regulation (EU) 2022/1288, Annex I, top (13) and table 2, indicator nr. 8.	Yes/No	

2.5 Waste

Nr	Metric name PAI #	Metric description	Format	Additional Information/ Example
48	<u>Hazardous and Radioactive Waste</u> 9	Tonnes of hazardous waste and radioactive waste generated: Hazardous waste are Explosives, Oxidizing	Number (Tonnes)	

		substances, Highly flammable, Flammable, Irritant Harmful, Toxic, Carcinogenic, Corrosive, Infectious, Toxic for reproduction, Mutagenic, waste which releases toxic or very toxic gases in contact with water, air or an acid, Sensitizing, Ecotoxic, waste capable by any means after disposal of yielding another substance which possesses any of the characteristics listed above. Radioactive waste means radioactive material in gaseous, liquid or solid form for which no further use is foreseen. See Regulation (EU) 2022/1288, Annex I, top (14)-(16), Directive 2008/98/EC Annex III and Council Directive 2011/70/Euratom, Article 3 (7).		
49	<u>Manufacture Of Agrochemical Pesticides Products</u> 9	Is the company involved in manufacture of pesticides and other agrochemical products? See Regulation (EU) 2022/1288, Annex I, table 2, indicator nr. 9 and Regulation (EC) No 1893/2006, Annex I, Division 20.2.	Yes/No	
50	<u>Land Degradation, Desertification, Soil Sealing Exposure</u> 10	Is the company involved in activities, which cause land degradation, desertification or soil sealing? See Regulation (EU) 2022/1288, Annex I, table 2, indicator nr. 10.	Yes/No	
51	Sustainable	Does the company have	Yes/No	

	Agriculture Policy 11	sustainable land or agriculture practices or policies? (See Regulation (EU) 2022/1288, Annex I, table 2, indicator nr. 11.) If yes, please share the relevant documents with us.		
52	Sustainable Oceans And Seas Policy 12	Does the company have sustainable oceans or seas practices or policies? (See Regulation (EU) 2022/1288, Annex I, table 2, indicator nr. 12.) If yes, please share the relevant documents with us.	Yes/No	
53	<u>Non-Recycled Waste</u> 13	Tonnes of non-recycled waste generated. "Non-recycled waste" means any waste not recycled within the meaning of 'recycling' in Article 3(17) of Directive 2008/98/EC. See Regulation (EU) 2022/1288, Annex I, top (17) and table 2, indicator nr. 13.	Number (Tonnes)	
54	<u>Threatened Species Exposure</u> 14	Does the company have operations, which affect threatened species? See Regulation (EU) 2022/1288, Annex I, table 2, indicator nr. 14.1 .	Yes/No	
55	Biodiversity Protection Policy 14	Does the company have a biodiversity protection policy that encompasses operational sites owned, leased, managed in, or adjacent to a protected	Yes/No	

		area or an area of high biodiversity value outside protected areas? (See Regulation (EU) 2022/1288, Annex I, table 2, indicator nr. 14.2.) If yes, please share the policy with us.		
56	Deforestation Policy 15	Does the company have a policy to address deforestation? If yes, please share the policy with us. "Deforestation" means the human-induced conversion of forested land to non-forested land, which can be permanent, when this change is definitive, or temporary when this change is part of a cycle that includes natural or assisted regeneration, according to the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) as referred to in paragraph 100 of Decision No 1386/2013/EU of the European Parliament and of the Council. See Regulation (EU) 2022/1288, Annex I, table 2, indicator nr. 15.	Yes/No	

2.6 Emissions

Nr	Metric name	Metric description	Format	Additional
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	PAI #			Information/ Example
57	<u>Emissions of Inorganic Pollutants</u> 1	Tonnes of emissions by inorganic pollutants. Inorganic pollutants include those resulting from radiant energy, noise, heat, or light, as well as substances like arsenic, cadmium, lead, mercury, chromium, aluminum, nitrates, nitrites, fluorides, and water contaminants such as arsenic, fluoride, iron, nitrate, and heavy metals. See Regulation (EU) 2022/1288, Annex I, top (27) and table 2, indicator nr. 1.	Number (Tonnes)	
58	<u>Emissions of Air Pollutants</u> 2	Tonnes of emissions by air pollutants. Emissions by air pollutants include direct sulphur oxides (Sox/SO2) emissions, direct nitrogen oxides (NOx/NO2) emissions, direct ammonia (NH3) emissions, direct particulate matter (PM2.5) emissions, direct non-methane volatile organic compounds (NMVOC) emissions and direct total heavy metals (HM) emissions (encompassing cadmium, mercury and lead). See Regulation (EU) 2022/1288, Annex I, top (28) and table 2, indicator nr. 2 and Directive (EU) 2016/2284, Article 3, points (5)-(8) and Annex I,	Number (Tonnes)	

		table A.		
59	<u>Emissions of Ozone Depletion Substances</u> 3	Tonnes of ozone depletion substances, chemicals that destroy the earth's protective ozone layer. They include: chlorofluorocarbons (CFCs), halons, carbon tetrachloride (CCl4), methyl chloroform (CH3CCl3), hydrobromofluorocarbons (HBFCs), hydrochlorofluorocarbons (HCFCs), methyl bromide (CH3Br), bromochloromethane (CH2BrCl), hydrofluorocarbons (HFCs). See Regulation (EU) 2022/1288, Annex I, top (29) and table 2, indicator nr. 3 and the Montreal Protocol on Substances that Deplete the Ozone Layer.	Number (Tonnes)	
60	<u>Carbon Reduction Initiatives</u> 4	Does the company have any policies or procedures for carbon emission reduction aimed at aligning with the Paris Agreement? (See Regulation (EU) 2022/1288, Annex I, table 2, indicator nr. 4.) If yes, please share the relevant documents with us.	Yes/No	

2.7 Social and employee matters

Nr	Metric name <i>PAI #</i>	Metric description	Format	Additional Information/ Example
61	<u>Human Rights Legal Proceedings</u> <i>10</i>	Has the company been involved in Human Rights related legal proceedings?	Yes/No	
62	<u>ILO Core Labour Standards</u> <i>10</i>	Does the company abide by the ILO Core Labour Standards?	Yes/No	
63	<u>Environmental Policy</u> <i>10</i>	Does the company have an environmental policy? If yes, please share the policy with us.	Yes/No	
64	<u>Corruption Legal Proceedings</u> <i>10</i>	Has the company been involved in corruption-related legal proceedings?	Yes/No	
65	<u>Transparency Disclosure Policy</u> <i>10</i>	Does the company have a transparency policy? If yes, please share the policy with us. According to the OECD Guidelines for Multinational Enterprises, multinational companies should inform the public not only about their financial performance, but also about all of the important aspects of their business activities, such as how they are meeting social and environmental standards and what risks they foresee linked to their business activities.	Yes/No	
66	<u>Human Rights Due</u>	Does the company have	Yes/No	

	Diligence Policy 10	policies in place to support/respect human rights and carry out due diligence to ensure that the business activities do not have a negative human rights impact? If yes, please share the relevant documents with us.		
67	Policy against Child Labour 10	Does the company have policies in place to abolish all forms of child labour? If yes, please share the policy with us.	Yes/No	
68	Policy against Forced Labour 10	Does the company have policies in place to abolish all forms of forced labour? If yes, please share the policy with us.	Yes/No	
69	Policy against Discrimination in the Workplace 10	Does the company have policies in place to eliminate discrimination in the workplace? If yes, please share the policy with us.	Yes/No	
70	ISO 14001 Certificate 10	Is the company ISO 14001 certified (Environmental Management)? If yes, please share the certificate with us.	Yes/No	
71	Policy against Bribery and Corruption 10, 15	Does the company have a policy on anti-corruption and anti-bribery consistent with the United Nations Convention against Corruption? (See Regulation (EU) 2022/1288, Annex I,	Yes/No	

		table 3, indicator nr. 15.) If yes, please share the policy with us.		
72	Fair Business Marketing Advertising Policy 10	Does the company have policies and procedures in place to apply fair business, marketing and advertising practices and to guarantee the safety and quality of the goods and services? If yes, please share the relevant documents with us.	Yes/No	
73	Technologies Expertise Transfer Policy 10	Does the company have policies and procedures in place to permit the transfer and rapid dissemination of technologies and expertise? If yes, please share the relevant documents with us.	Yes/no	
74	Fair Competition Policy 10	Does the company have policies and procedures in place related to fair competition and anti-competitive cartels? If yes, please share the relevant documents with us.	Yes/no	
75	<u>Violation Of Tax Rules And Regulation</u> 10	Is the company involved in a violation of OECD Guidelines for Multinational Enterprises for Taxation? In the field of taxation, multinational enterprises should make their contribution to public finances within the framework of	Yes/No	

		applicable law and regulations, in accordance with the tax rules and regulations of the host countries, and should cooperate with the tax authorities.		
76	UN Global Compact Principles Compliance Policy 11	Does the company have a policy to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises? (See Regulation (EU) 2022/1288, Annex I, top (22) and table 1, indicator nr. 11.) If yes, please share the relevant documents with us.	Yes/No	
77	<u>OECD Guidelines For Multinational Enterprises</u> <u>Grievance Handling</u> 11	Does the company have grievance/complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises? (See Regulation (EU) 2022/1288, Annex I, top (22) and table 1, indicator nr. 11.) If yes, please share the policy with us.	Yes/No	
78	<u>Average Gross Hourly Earnings Male Employees</u> 12	Average gross hourly earnings of male employees	Currency	
79	<u>Average Gross Hourly Earnings Female Employees</u>	Average gross hourly earnings of female employees	Currency	

	12			
80	<u>Unadjusted gender pay gap</u> 12	(average gross hourly earnings of male paid employees - average gross hourly earnings of female paid employees)/ average gross hourly earnings of male paid employees (in Percent). See Regulation (EU) 2022/1288, Annex I, top (23).	Percentage	
81	<u>Female Board Members – Supervisory Board</u> 13	Number of females on the supervisory board, i.e. means the administrative, management or supervisory body of a company	Number	
81.1	<u>Female Board Members – Board of Directors</u> 13	Number of females on the board of directors of the company	Number	
82	<u>Male Board Members – Supervisory Board</u> 13	Number of males on the supervisory board, i.e. means the administrative, management or supervisory body of a company	Number	
82.1	<u>Male Board Members – Board of Directors</u> 13	Number of males on the board of directors of the company	Number	
83	<u>Board gender diversity – Supervisory Board</u> 13	Percentage of female board members among all supervisory board members. See Regulation (EU) 2022/1288, Annex I, table 1, indicator nr. 13.	Percentage	

83.1	<u>Board gender diversity – Board of Directors</u> 13	Percentage of female board members among all board of directors members. See Regulation (EU) 2022/1288, Annex I, table 1, indicator nr. 13.	Percentage	
84	<u>Controversial Weapons Exposure</u> 14	Is the company involved in the manufacture or selling of controversial weapons such as anti-personnel mines, cluster munitions, chemical weapons and biological weapons? See Regulation (EU) 2022/1288, Annex I, table 1, indicator nr. 14.	Yes/No	
85	<u>Workplace Accident Prevention Policy</u> 1	Does the company have a workplace accident prevention policy? (See Regulation (EU) 2022/1288, Annex I, table 3, indicator nr. 1.) If yes, please share the policy with us.	Yes/No	
86	<u>Rate Of Accidents</u> 2	Rate of recordable work-related injuries as defined in GRI, i.e. (Number of recordable work-related injuries) / (number of hours worked) x 200,000. Linked to Regulation (EU) 2022/1288, Annex I, table 3, indicator nr. 2.	Number	
87	<u>Workdays Lost</u> 3	Number of workdays lost to injuries, accidents, fatalities or illness in total	Number (days)	
88	<u>Supplier Code Of Conduct</u> 4	Does the company have a supplier code of conduct addressing	Yes/No	

		unsafe working conditions, precarious work, child labor, and forced labor? (See Regulation (EU) 2022/1288, Annex I, table 3, indicator nr. 4.) If yes, please share the document with us.		
89	<u>Grievance Handling Mechanism</u> 5	Does the company have a grievance/complaints handling mechanism related to employee matters? See Regulation (EU) 2022/1288, Annex I, table 3, indicator nr. 5.	Yes/No	
90	<u>Whistleblower Protection Policy</u> 6	Does the company have a policy on the protection of whistleblowers? (See Regulation (EU) 2022/1288, Annex I, table 3, indicator nr. 6.) If yes, please share the policy with us.	Yes/No	
91	<u>Reported Incidents Of Discrimination</u> 7	Number of reported discrimination-related incidents. See Regulation (EU) 2022/1288, Annex I, table 3, indicator nr. 7.1.	Number	
92	<u>Sanctions Incidents Of Discrimination</u> 7	Number of discrimination related incidents reported that lead to any kind of penalty and/or fine	Number	
93	<u>Excessive CEO pay ratio</u> 8	Annual total compensation for the highest compensated individual divided by the median annual total	Number	

		compensation for all employees (excluding the highest-compensated individual). See Regulation (EU) 2022/1288, Annex I, table 3, indicator nr. 8.		
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2.8 Green securities

Nr	Metric name PAI #	Metric description	Format	Additional Information/ Example
95	<u>Securities Not Certified As Green</u> 16	Does the company have securities in investments not certified as green under a future EU legal act setting up an EU Green Bond Standard?	Yes/No	

2.9 Human rights

Nr	Metric name PAI #	Metric description	Format	Additional Information/ Example
96	Human Rights Policy 9	Does the company have a human rights policy? (See Regulation (EU) 2022/1288, Annex I, table 3, indicator nr. 9.) If yes, please share the policy with us.	Yes/No	
97	<u>Human Rights Due Diligence</u> 10	Does the company have due diligence processes to identify, prevent, mitigate and address	Yes/No	

		adverse human rights impacts? See Regulation (EU) 2022/1288, Annex I, table 3, indicator nr. 10.		
98	Trafficking In Human Beings Policy 11	Does the company have a policy against trafficking in human beings? (See Regulation (EU) 2022/1288, Annex I, table 3, indicator nr. 11.) If yes, please share the policy with us.	Yes/No	
99	<u>Reported Child Labour Incidents</u> 12	Does the company have reported incidents of child labor within own operations or supply chain? Linked to Regulation (EU) 2022/1288, Annex I, table 3, indicator nr. 12.	Yes/No	
100	<u>Reported Forced Or Compulsory Labour Incidents</u> 13	Does the company have reported incidents of forced or compulsory labor within own operations or supply chain? Linked to Regulation (EU) 2022/1288, Annex I, table 3, indicator nr. 13.	Yes/No	
101	<u>Number Of Reported Incidents Of Human Rights Violations</u> 14	Number of cases of severe human rights issues and incidents connected to the company. See Regulation (EU) 2022/1288, Annex I, table 3, indicator nr. 14.	Number	

2.10 Anti-corruption and anti-bribery

Nr	Metric name PAI #	Metric description	Format	Additional Information/ Example
102	<u>Cases of Insufficient Action against Bribery and Corruption</u> 16	Identified insufficiencies in actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery. See Regulation (EU) 2022/1288, Annex I, table 3, indicator nr. 16.	Number	
103	<u>Reported Convictions of Bribery and Corruption</u> 17	Number of reported convictions for violations of anti-corruption and anti-bribery laws. See Regulation (EU) 2022/1288, Annex I, table 3, indicator nr. 17.	Number	
104	<u>Total Amount Of Reported Fines Of Bribery and Corruption</u> 17	Amount of fines for violations of anti-corruption and anti-bribery laws. See Regulation (EU) 2022/1288, Annex I, table 3, indicator nr. 17.	Currency	

Additional information

In case you require additional information or have feedback to share, please get in touch with Julia Buensod (julia.b.buensod@pwc.com) or Machteld Foelster (maria.foelster@pwc.com).

We are grateful for any feedback and/or suggestions
that will help us to make **Dataland** even a better
Dataland!