

DATALAND

THE ALTERNATIVE TO
DATA MONOPOLIES



Dataland Data Frameworks

LkSG

(Lieferkettensorgfaltspflichten Gesetz)

Document Information

Version	Date	Editor	Comment
0.1	2023-05-16		Initial Draft
0.2	2023-06-01		Completed First Draft
0.3	2023-06-06		Completed Second Draft
0.4			SME Review and Sign Off
1.0	2023-10-02		Final version
1.1			-

Responsibilities

Area	Owner
Document owner	PwC Germany (maria.foelster@pwc.com)
LkSG Data Framework owner	PwC Germany (viktor.demin@pwc.com)

Contents

Introduction.....	3
LkSG Data Framework, impact areas and subareas.....	4
1. General.....	4
1.1 General Information.....	4
1.2 Production Specific Information.....	5
2. Governance.....	7
2.1 Risk Management (related to company's own operations).....	7
2.2 Grievance Mechanism (related to your company's own operations).....	8
2.3 Policies and Responsibilities.....	10
2.4 General violations.....	12
3. Social.....	14
3.1 Child Labor.....	14
3.2 Forced Labor, Slavery.....	16
3.3 Withholding adequate wages.....	17
3.4 Disregard for occupational health/safety.....	18
3.5 Disregard for freedom of association.....	21
3.6 Unequal treatment of employment.....	21
3.7 Contamination of soil/water/air, noise emissions, excessive water consumption.....	22
3.8 Unlawful eviction/deprivation of land, forest and water.....	24
3.9 Use of private/public security forces with disregard for human rights.....	25
4. Environmental.....	26
4.1 Use of mercury, mercury waste (Minamata Convention).....	26
4.2 Production and use of persistent organic pollutants (POPs Convention).....	28
4.3 Export/import of hazardous waste (Basel Convention).....	29
Additional information.....	32

Introduction

This document introduces and describes the LkSG Data Framework that has been implemented in Dataland for capturing company information that outlines how companies are impacted by the *Lieferkettensorgfaltspflichtengesetz* and what has been undertaken to adhere to the requirements from the Regulation.

The [*Lieferkettensorgfaltspflichtengesetz*](#) or the Supply Chain Act is a German law requiring companies to monitor human rights and environmental risks in their supply chains. This law requires companies to carry out analyses on supply chain contracts to identify risks to human rights and environmental-related risks and requires companies to take action against identified risks. Companies that fail to respect the terms of the law can face fines of up to two percent of the company's annual revenues.

By documenting the LkSG Data Framework in Dataland, companies can showcase their sustainable adherence to the requirements of the regulation in an efficient manner. The Framework is visible to all the stakeholders such as customers, suppliers or other interested parties and can be updated at any time.

The fields from the Data Framework have been defined by PricewaterhouseCoopers' "[Check Your Value Chain](#)" application (software for automated identification of gaps and risks for companies and their supply chain partners and guidance on measures for taking down any risks). The LkSG Data Framework is owned by PwC Germany.

The LkSG Data Framework is clustered in different impact areas and subareas that are described below.

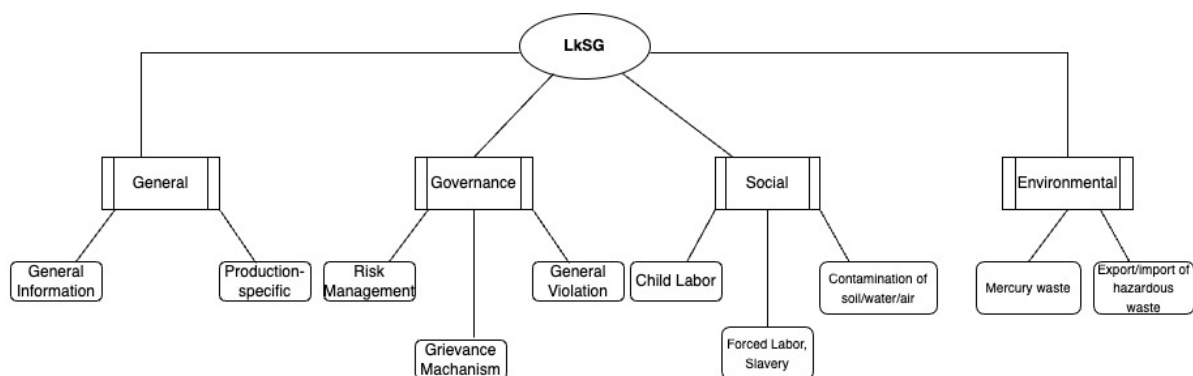


Fig 1: Visualization of LkSG Data Framework in Dataland (own illustration)

LkSG Data Framework, impact areas and subareas

1. General

This area focuses on general company information about a company and its production-related summary. The sub-areas can be classified into:

1.1 General Information

Nr	Metric name	Metric description	Format	Example
1	Data Date	The date until when the information collected is valid	YYYY-MM-DD	2022-05-16
2	Head Office in Germany	Is your head office, administrative headquarters, registered office, or subsidiary located in Germany?	Yes/No	Yes
3	Group of Companies	Do you belong to a group of companies?	Yes/No	Yes
3.1	Group of Companies Name	If yes, name of company group	Name	Mustermann Industries
4	Industry	In which industry is your company primarily active (select all that apply)?	NACE Rev. 2 codes	C - MANUFACTURING, 10 - Manufacture of food products
5	Number of Employees	Total number of employees (including temporary workers with assignment duration >6 months)	Number	13,000
6	Seasonal or Migrant Workers	Does your company employ seasonal or migrant workers?	Yes/No	No
7	Share of Temporary Workers	What share of the total number of employees in your company is made up by temporary workers?	Radio Buttons: <10%, 10-25%, 25%-50%, >50%	<10%
8	Annual Total Revenue	Total revenue per annum	Currency	35,000,000.00

9	Fixed and Working Capital	Combined fixed and working capital (only for own operations) in same currency than total revenue	Currency	1,500,000.00
---	----------------------------------	--	----------	--------------

1.2 Production Specific Information

Nr	Metric name	Metric description	Format	Example
10	Manufacturing Company	Is your company a manufacturing company?	Yes/No	Yes
10.1	Capacity	Production capacity per year, e.g. quantity with units.	Number with units	12 million units, 70'000'000 liters
10.2	Production via Subcontracting	Is the production done via subcontracting?	Yes/No	Yes
10.2.1	Subcontracting Companies Countries	In which countries do the subcontracting companies operate?	ISO2 Codes	DE, UK
10.2.2	Subcontracting Companies Industries	In which industries do the subcontracting companies operate?	NACE Rev. 2 codes	C - MANUFACTURING, 10 - Manufacture of food products
10.3	Production Sites	Do you have production sites in your company?	Yes/No	Yes
10.3.1	Name of Production Site (1:n)	Name of the production site	Name	Mustermann Beverages
10.3.2	Address of Production Site	Address of the production site	Street + house number, Postal code, City, Country	Musterstraße 1, 54123, Musterstadt, Germany
10.3.3	List of Goods or Services	List of goods/services that are manufactured or provided in the production site	NACE Rev. 2 codes	
10.4	Market	Does your business focus predominantly on national or international markets?	Radio Buttons: National, International, Both	Both

10.5	Specific Procurement	Does your company have specific procurement models such as: O short-lived and changing business relationships O high price pressure O tightly timed or short-term adjusted delivery deadlines and conditions with suppliers	Yes/No	No
10.6	Most Important Products	Please give an overview of the most important products or services in terms of sales that your company manufactures, distributes and/or offers (own operations)	NACE Rev. 2 codes	C - MANUFACTURING, 11 - Manufacture of beverages
10.6.1	Production Steps	Please give a brief overview of the production steps/activities	Text	brewing process, filling, QA, warehousing, transportation
10.6.2	Related Corporate Supply Chain	Please give an overview of the related corporate supply chain(s) and key business relationships (by procurement or order volume) (own operations)	Text	Purchasing raw materials (e.g. hop), purchasing packaging materials (glass bottles, crates), transportation services, distribution services
10.7	Product/Services Categories Purchased	Name their procurement categories (products, raw materials, services) (own operations)	Sliders: Products, Raw Materials, Services Multiple selections possible	Raw materials
10.7.1	Procured Product /Service	Define the procured product types/services per category (own operations)	NACE Rev. 2 codes	Raw materials: G - WHOLESALE AND RETAIL TRADE 46.21 Wholesale of grain, unmanufactured tobacco, seeds and animal feeds

10.7.2	Order Volume	State your order volume per procurement category in the last fiscal year (percentage of total volume) (own operations)	Percentage	Raw materials: 28%
10.7.3	Sourcing Countries	Name the sourcing countries per procurement category (own operations)	ISO2 Codes	
10.7.4	Number of direct Suppliers	State the number of direct suppliers per procurement category and country (own operations)	Number	

2. Governance

This area focuses on the company's governance structure and practices. This has been divided into:

2.1 Risk Management (related to company's own operations)

Nr	Metric name	Metric description	Format	Example
11	Risk Management System	Does your company have an adequate and effective Risk Management system?	Yes/No	Yes
11.1	Risk Analysis in Fiscal Year	Did you perform a risk analysis as part of risk management this fiscal year?	Yes/No	Yes
11.1.1	Risks Identified	Were risks identified during this period?	Yes/No	Yes
11.1.1.1	Which Risks	Which risks were specifically identified in the risk analysis?	Risks	Process for Document archiving missing, Child labour
11.1.1.2	Counteracting Measures	Have measures been defined to counteract the risks?	Yes/No	Yes

11.1.1.2.1	Which Counteracting Measures	Which measures have been applied to counteract the risks?	Measures	Trainings, supplier code of conduct, or audits
11.2	Regulated Risk Management Responsibility	Is the responsibility for Risk Management in your company regulated, for example by appointing a human rights officer?	Yes/No	Yes
12	Environmental Management System	Has an environmental management system been implemented in your company?	Yes/No	Yes
12.2	Environmental Management System International Certification	Is the environmental management system internationally recognized and certified?	Yes/No	Yes
12.3	Environmental Management System National Certification	Is the environmental management system nationally recognized and certified?	Yes/No	Yes

2.2 Grievance Mechanism (related to your company's own operations)

Nr	Metric name	Metric description	Format	Example
13	Grievance Handling Mechanism	Has your company implemented a grievance handling mechanism (e.g. anonymous whistleblowing system) to protect human and environmental rights in your business?	Yes/No	Yes
13.1	Grievance Handling Reporting Accessible	Can all affected stakeholders and rights holders, i.e. both internal (e.g. employees) and external stakeholders (e.g. suppliers and their employees, NGOs) access the grievance reporting/whistleblowing system?	Yes/No	Yes
13.2	Appropriate Grievance Handling	Is information about the grievance reporting process	Yes/No	Yes

	Information	adapted to the correct context for all target groups/stakeholders?		
13.3	Appropriate Grievance Handling Support	Is the necessary support provided in a way that the target groups can actually use the procedure?	Yes/No	Yes
13.4	Access to Expertise for Grievance Handling	Do the target groups have access to the expertise, advice and information that they need to participate in the grievance procedure in a fair, informed and respectful manner?	Yes/No	Yes
13.5	Grievance Complaints	Have there been any complaints being entered into the system?	Yes/No	Yes
13.5.1	Complaints Number	How many complaints have been received (for the reported Fiscal Year)?	Number (integer)	2
13.5.2	Complaints Reason	What kind of complaints have been received?	Complaints	Unsatisfactory working conditions, too much work, overtime
13.5.3	Actions for Complaints Undertaken	Have actions been taken to address the complaints?	Yes/No	Yes
13.5.3.1	Which Actions for Complaints Undertaken	Which actions have been taken?	Measures	Improvement of working conditions, additional hiring
13.6	Public Access to Grievance Handling	Does your company have publicly accessible rules that clearly describe the process for dealing with complaints?	Yes/No	Yes
13.7	Whistleblower Protection	Does the process effectively protect whistleblowers from disadvantage or punishment?	Yes/No	Yes
13.8	Due Diligence Process for Grievance Handling	Do the findings from the processing of clues flow into the adjustment of your own due diligence processes?	Yes/No	Yes

2.3 Policies and Responsibilities

Nr	Metric name	Metric description	Format	Example
14	SA8000 Certification¹	Is your company SA8000 certified (Corporate Social Responsibility)? If yes, please share the certificate with us.	Yes/No	Yes
15	SMETA Social Audit Concept	Does your company apply a social audit concept as defined by SMETA (Sedex Members Ethical Trade Audit)? If yes, please share the relevant document with us.	Yes/No	Yes
16	Better Work Program Certificate¹	Do your production sites participate in the BetterWork program? If yes, please share the certificate with us.	Yes/No/ N/A	Yes
17	ISO 45001 Certification¹	Is your company ISO 45001 certified (Management Systems of Occupational Health and Safety)? If yes, please share the certificate with us.	Yes/No	Yes
18	ISO 14001 Certification¹	Is your company ISO 14001 certified (Environmental Management)? If yes, please share the certificate with us.	Yes/No	Yes
19	EMAS Certification¹	Is your company EMAS certified (voluntary environmental management)? If yes, please share the certificate with us.	Yes/No	Yes
20	ISO 37001 Certification¹	Is your company ISO 37001 certified (anti-bribery management systems)? If yes, please share the certificate with us.	Yes/No	Yes
21	ISO 37301 Certification¹	Is your company ISO 37301 certified (compliance management system)? If yes,	Yes/No	Yes

¹ This field allows for supporting PDFs documents.

		please share the certificate with us.		
22	Risk Management System Certification	Is your risk management system internationally recognized and certified? (e.g.: ISO 31000)	Yes/No	Yes
23	amfori BSCI Audit Report¹	Does your company have a current amfori BSCI audit report? If yes, please share the certificate with us.	Yes/No	Yes
24	Responsible Business Association Certification¹	Is your company Responsible Business Association (RBA) certified (social responsibility)? If yes, please share the certificate with us.	Yes/No	Yes
25	Fair Labor Association Certification¹	Is your company Fair Labor Association (FLA) certified (adherence to international and national labor laws)? If yes, please share the certificate with us.	Yes/No	Yes
26	Additional Audits	Please list other (sector-specific) audits (if available) to which your company is certified.	Audits	Audit A
27	Code of Conduct	Has your company implemented and enforced internal behavioral guidelines that address the issues of human rights protection and respect for the environment (e.g. within the code of conduct)? If yes, please share the relevant document with us.	Yes/No	Yes
27.1	Code of Conduct Training	Are your employees regularly made aware of your internal rules of conduct and trained on them?	Yes/No	Yes
28	Supplier Code of Conduct¹	Does your company have a supplier code of conduct? If	Yes/No	Yes

		yes, please share the supplier code of conduct with us.		
29	Policy Statement	Does your company have a policy statement on its human rights strategy? If yes, please share the policy with us.	Yes/No	Yes
29.1	Human Rights Strategy	In which relevant departments/business processes has the anchoring of the human rights strategy been ensured?	Departments	Human Resources, Global Compliance Department
30	Environmental Impact Policy¹	Does your company have an environmental impact policy? If yes, please share the policy with us.	Yes/No	Yes
31	Fair Working Conditions Policy¹	Does your company have a fair working conditions policy? If yes, please share the policy with us.	Yes/No	Yes

2.4 General violations

Nr	Metric name	Metric description	Format	Example
32	Responsibilities for Fair Working Conditions	Has your company established official responsibilities for the topic of fair working conditions, according to the nature and extent of the enterprise's business activities?	Yes/No	Yes
33	Responsibilities for the Environment	Has your company established official responsibilities for the topic of the environment, according to the nature and extent of the enterprise's business activities?	Yes/No	Yes
34	Responsibilities for Occupational Safety	Has your company established official responsibilities for the topic of occupational safety,	Yes/No	Yes

		according to the nature and extent of the enterprise's business activities?		
35	Legal Proceedings	Has your company been involved in legal disputes in the last 5 years (including currently ongoing disputes) with third parties regarding human rights and environmental violations?	Yes/No	No
36	Human Rights Violation(s)	Have there been any human rights or environmental violations on your company's part in the last 5 years?	Yes/No	Yes
36.1	Human Rights Violations	What were the violations?	Violations	Discrimination (Hiring process)
36.2	Human Rights Violation Action	Has action been taken to address the violations?	Yes/No	Yes
36.2.1	Human Rights Violation Action Measures	What measures have been taken?	Measures	Algorithms for preselecting candidates have been adapted accordingly.
37	High Risk Countries Raw Materials	Do you source materials from countries associated with high-risk or conflict?	Yes/No	No
37.1	High Risk Countries Raw Materials Location	From which conflict/high-risk regions do you source your raw materials?	ISO2 Codes	
38	High Risk Countries Activity	Does your company operate in countries where there are high risks for human rights and/or the environment?	Yes/No	No
38.1	High Risk Countries	Which ones?	ISO2 Codes	
39	High Risk Countries Procurement	Does your company procure from countries with high risks for human rights and/or the environment?	Yes/No	No
39.1	High Risk Countries Procurement Name	Which ones?	ISO2 Codes	

3. Social

This area focuses on the company's impact on society in general. The sub-classification in this area includes:

3.1 Child Labor

Nr	Metric name	Metric description	Format	Example
40	Child Labor Prevention Policy¹	Does your company have a policy to prevent child labor? If yes, please share the policy with us.	Yes/No	Yes
41	Employee(s) Under 18	Does your company have employees under the age of 18?	Yes/No	Yes
41.1	Employee(s) Under 15	With regard to the place of employment and the applicable laws: do you employ school-age children or children under the age of 15 on a full-time basis?	Yes/No	No
41.2	Employee(s) Under 18 in Apprenticeship	Are your employees under the age of 18 exclusively apprentices within the meaning of the locally applicable laws?	Yes/No	Yes
41.3	Worst Forms of Child Labor Prohibition	Is the prohibition of the worst forms of child labor ensured in your company? These include: O all forms of slavery or practices similar to slavery O the use, procuring, or offering of a child for prostitution, the production of pornography or pornographic performances O the use, procuring, or	Yes/No	Yes

		<p>offering of a child for illicit activities, in particular for the production of trafficking of drugs</p> <p>O work which, by its nature or the circumstances in which it is performed, is likely to be harmful to the health, safety, and morals of children.</p>		
41.4	Worst Forms of Child Labor	Have there been any worst forms of child labor in your company in the last 5 years?	Yes/No	No
41.4.1	Worst Forms of Child Labor Forms	Which worst forms of child labor have been identified?	Specifications	
42	Measures for Prevention of Employment Under Local Minimum Age	Does your company take measures to prevent the employment of children under the local minimum age?	Yes/No	Yes
42.1	Employment Under Local Minimum Age Prevention - Employment Contracts	Is a formal recruitment process including the conclusion of employment contracts one of these measures?	Yes/No	Yes
42.2	Employment Under Local Minimum Age Prevention - Job Description	Is a clear job description for employees under the local minimum age in the hiring process and employment contracts one of these measures (group of people between 15 and 18 years)?	Yes/No	Yes
42.3	Employment Under Local Minimum Age Prevention - Identity Documents	Is the control of official documents (e.g. identity documents and certificates) one of these measures?	Yes/No	Yes
42.4	Employment Under Local Minimum Age Prevention - Training	Is raising the awareness of staff involved in the recruitment process through training such a measure?	Yes/No	Yes

42.5	Employment Under Local Minimum Age Prevention - Checking Of Legal Minimum Age	Is the regular checking of the legal minimum age one of these measures?	Yes/No	Yes
42.6	Additional Child Labor Measures	Please list any other measures (if available) you take to prevent the employment of children under the locally applicable minimum age?	Measures	None

3.2 Forced Labor, Slavery

Nr	Metric name	Metric description	Format	Example
43	Forced Labor and Slavery Prevention	<p>Does your company have practices that lead or may lead to forced labor and/or slavery?</p> <p>The following are included:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Creating unacceptable working and living conditions by working in hazardous conditions or within unacceptable accommodations provided by the employer <input type="checkbox"/> Excessive levels of overtime <input type="checkbox"/> Use of intimidation, threats, and/or punishment <input type="checkbox"/> Other types of forced labor (e.g. debt bondage, human trafficking) 	Yes/No	No
43.1	Forced Labor and Slavery Prevention Practices	Please specify which of these practices do exist	Specifications	
44	Forced Labor Prevention Policy¹	Does your company have a policy to prevent forced labor? If yes, please share the policy with us.	Yes/No	No

45	Forced Labor and Slavery Prevention Measures	Does your company take measures to prevent forced labor and slavery?	Yes/No	Yes
45.1	Forced Labor and Slavery Prevention - Employment Contracts	Is a formal hiring process including employment contracts in the employee's local language, with appropriate wage and termination clauses one of these measures?	Yes/No	Yes
45.2	Forced Labor and Slavery Prevention - Identity Documents	Is a ban on the retention of identity documents one of these measures?	Yes/No	No
45.3	Forced Labor and Slavery Prevention - Free Movement	Is the free movement of employees through doors and windows that can be opened to leave the building/premises of your company at any time one of these measures?	Yes/No	Yes
45.4	Forced Labor and Slavery Prevention - Provision Social Rooms and Toilets	Is the ensuring of social rooms and toilets that can be visited at any time one of these measures?	Yes/No	Yes
45.5	Forced Labor and Slavery Prevention - Training	Is raising the awareness of staff around forced labor and slavery involved in the recruitment process through training one of these measures?	Yes/No	Yes
45.6	Forced Labor and Slavery Prevention Measures (Other)	Please list any other measures (if available) you take to prevent forced labor and slavery?	Measures	None

3.3 Withholding adequate wages

Nr	Metric name	Metric description	Format	Example
46	Adequate Wage	Is your company currently withholding adequate wages	Yes/No	No

		(adequate in the sense of local laws)?		
47	Adequate Wage Measures	Are any measures taken in your company to prevent adequate wages being withheld?	Yes/No	Yes
47.1	Documented Working Hours and Wages	Does your company document the working hours and wages of its employees?	Yes/No	Yes
47.2	Adequate Living Wage	Does your company pay employees adequate living wages? (the appropriate wage is at least the minimum wage set by the applicable law and is otherwise measured according to the law of the place of employment).	Yes/No	Yes
47.3	Regular Wages Process Flow	Has your company implemented the payment of wages through standardized and regular process flows?	Yes/No	Yes
47.4	Fixed Hourly Wages	Do fixed hourly wages exist in your company?	Yes/No/NA	Yes
47.5	Fixed Piecework Wages	Does your company have fixed piecework wages (pay per unit)?	Yes/No/NA	N/A
47.6	Adequate Wage Measures	Please list other measures (if available) you take to prevent withholding adequate wages?	Measures	None

3.4 Disregard for occupational health/safety

Nr	Metric name	Metric description	Format	Example
48	Low Skill Work	Do your employees perform low-skill or repetitive manual labor?	Yes/No	Yes

49	Hazardous Machines	Are hazardous machines used in the manufacturing of (preliminary) products?	Yes/No	No
50	OSH Policy	Has your company implemented and enforced a formal occupational health and safety (OSH) policy that complies with local laws, industry requirements, and international standards?	Yes/No	Yes
50.1	OSH Policy - Personal Protective Equipment	Is the topic of personal protective equipment addressed by this OSH Directive?	Yes/No/NA	Yes
50.2	OSH Policy - Machine Safety	Is the topic of machine safety addressed by this OSH Directive?	Yes/No/NA	Yes
50.3	OSH Policy - Disaster Behavioral Response	Is the topic of disaster response addressed by this OSH Directive?	Yes/No	No
50.4	OSH Policy - Accidents Behavioral Response	Is the topic of behavioral response in the event of an accident addressed by this OSH Directive?	Yes/No	Yes
50.5	OSH Policy - Workplace Ergonomics	Is the topic of workplace ergonomics addressed by this OSH Directive?	Yes/No	Yes
50.6	OSH Policy - Access to work	Is access to the workplace secluded (is the workplace difficult to access)?	Yes/No	No
50.7	OSH Policy - Handling Chemicals and Other Hazardous Substances	Is the topic of handling chemical, physical, or biological substances addressed by this OSH Directive?	Yes/No/NA	N/A
50.8	OSH Policy - Fire Protection	Is the topic of fire protection addressed by this OSH Directive?	Yes/No	Yes

50.9	OSH Policy - Working Hours	Is the topic of the regulation of working hours, overtime, and rest breaks addressed by this OSH Directive?	Yes/No	Yes
51.1	OSH Policy - Training Addressed	Is the topic of the training and instruction of employees with regard to occupational health and safety addressed by this OSH Directive?	Yes/No	Yes
51.11	OSH Policy - Training	Are your employees regularly made aware of the OSH Directive and trained on them?	Yes/No	Yes
52	OSH Management System	Is an occupational health and safety management system implemented in your company?	Yes/No	Yes
52.1	OSH Management System - International Certification	Is the OSH management system internationally recognized and certified?	Yes/No	No
52.2	OSH Management System National Certification	Is the OSH management system nationally recognized and certified?	Yes/No	Yes
53	Under 10 Workplace Accidents	Have there been less than 10 incidents in which employees suffered work-related injuries with serious consequences in the past fiscal year?	Yes/No	Yes
54	OSH Training	Has your company introduced mandatory training for employees to improve occupational safety?	Yes/No	Yes
55	Health and Safety Policy¹	Does your company have a Health and Safety Policy? If yes, please share the policy with us.	Yes/No	Yes

3.5 Disregard for freedom of association

Nr	Metric name	Metric description	Format	Example
56	Freedom Of Association	Does your company ensure that employees are free to form or join trade unions?	Yes/No	Yes
56.1	Employee Representation	What is your percentage of employees who are represented by trade unions?	Percentage	17
56.2	Discrimination for Trade Union Members	Does your company ensure that no consequences are taken against employees in the event of the formation, joining, and membership of a trade union?	Yes/No	Yes
56.3	Freedom of Operation for Trade Union	Does your company ensure that trade unions are free to operate in accordance with the law in the place of employment?	Yes/No	Yes
57	Freedom of Association Training	Do employees receive information about their rights as a part of training, notices, or company brochures?	Yes/No	Yes
58	Works Council	Does your company have a works council or employee representative committee (if these are legal according to local law)?	Yes/No	Yes

3.6 Unequal treatment of employment

Nr	Metric name	Metric description	Format	Example
59	Unequal Treatment of Employment	Does your company treat employees unequally because of national/ethnic origin, social origin, health status, disability, sexual orientation, age, gender,	Yes/No	No

		political opinion, religion, or belief?		
60	Diversity and Inclusion Role	Is a member of your company's management responsible for promoting diversity in the workforce and among business partners?	Yes/No	Yes
61	Prevention of Mistreatments	Does your company's management promote a work environment free from physical, sexual, mental abuse, threats or other forms of mistreatment? (e.g. diversity program)	Yes/No	Yes
62	Equal Opportunities Officer	Is an equal opportunities officer (or similar function) present in your company?	Yes/No	Yes
63	Fair and Ethical Recruitment Policy¹	Does your company have a Fair and Ethical Recruitment Policy? If yes, please share the policy with us.	Yes/No	Yes
64	Equal Opportunities and Non-discrimination Policy	Does your company have an Equal Opportunities and Non-discrimination Policy? If yes, please share the policy with us.	Yes/No	Yes

3.7 Contamination of soil/water/air, noise emissions, excessive water consumption

Nr	Metric name	Metric description	Format	Example
65	Harmful Soil Impact	Is there a risk of your company causing a harmful soil impact?	Yes/No	No
65.1	Soil Degradation	Does your company have measures in place to prevent the degradation of the local soil structure caused by the use of heavy machinery?	Yes/No	

65.2	Soil Erosion	Does your company have measures in place to prevent soil erosion caused by deforestation or overgrazing?	Yes/No	
65.3	Soil-borne Diseases	Does your company have measures in place to prevent the development of soil-borne diseases and pests to maintain soil fertility?	Yes/No	
65.4	Soil Contamination	Does your company have measures in place to prevent soil contamination caused by antibiotics and toxins?	Yes/No	
65.5	Soil Salinization	Does your company have measures in place to prevent soil salinization?	Yes/No	
66	Harmful Water Pollution	Is there a risk of your company causing harmful water pollution?	Yes/No	Yes
66.1	Fertilizers or Pollutants	Does your company use fertilizers or pollutants such as chemicals or heavy metals?	Yes/No	No
66.2	Waste Water Filtration	Does your company have waste water filtration systems?	Yes/No	Yes
67	Harmful Air Pollution	Is there a risk of harmful air pollution caused by your company?	Yes/No	Yes
67.1	Air Filtration	Does your company have air filtration systems?	Yes/No	Yes
68	Harmful Noise Emission	Is there a risk of harmful noise emission caused by your company?	Yes/No	Yes
68.1	Reduce Noise Emissions	Has your company implemented structural measures to reduce noise emissions?	Yes/No	Yes

69	Excessive Water Consumption	Is there a risk of excessive water consumption in your company?	Yes/No	No
69.1	Water Saving Measures	Do you have water-saving measures in your companies?	Yes/No	
69.1.1	Water Saving Measures Name	If yes, which ones?	Measures	
69.2	Pipe Maintaining	Are water pipes regularly checked and maintained?	Yes/No	
69.3	Water Sources	Does your company use water sources that are important for the local population or agriculture?	Yes/No	
70	Contamination Measures	<p>Please list any other measures (if available) you are taking to prevent the risk of harmful soil change, water pollution, air pollution, harmful noise emission, or excessive water consumption that:</p> <ul style="list-style-type: none"> • Significantly affects the natural basis for food production • Denies a person access to safe drinking water • Impedes or destroys a person's access to sanitary facilities • Harms the health of any person 	Measures	

3.8 Unlawful eviction/deprivation of land, forest and water

Nr	Metric name	Metric description	Format	Example
71	Unlawful Eviction and Taking of Land	Is your company, as a result of the acquisition, development, or other use of land, forests, or bodies of water, which secures a person's livelihood, at risk of:	Yes/No	No

		<ul style="list-style-type: none"> • An unlawful eviction • Carrying out an unlawful taking of land, forests, or water. 		
71.1	Unlawful Eviction and Taking of Land - Risk	If so, what exactly is the risk?	Specifications	
72	Unlawful Eviction and Taking of Land - Strategies	Has your company developed and implemented strategies that avoid, reduce, mitigate, or remedy direct and indirect negative impacts on the land, and natural resources of indigenous peoples and local communities?	Yes/No	No
72.1	Unlawful Eviction and Taking of Land - Strategies Name	If yes, which ones?	Measures	
73	Voluntary Guidelines on the Responsible Governance of Tenure	Have you implemented the voluntary guidelines on the responsible governance of tenure in your company?	Yes/No	

3.9 Use of private/public security forces with disregard for human rights

Nr	Metric name	Metric description	Format	Example
74	Use of Private Public Security Forces	Does your company use private or public security forces to protect company projects?	Yes/No	Yes
74.1	Use of Private Public Security Forces and Risk of Violation of Human Rights	Does your company have measures in place to prevent your security forces from: <ul style="list-style-type: none"> • Violating the prohibition of torture or cruel, inhuman, or degrading treatment • Damaging life or limbs • Impairing the right to exercise the freedom of 	Yes/No	Yes

		association?		
74.1.1	Instruction of Security Forces	Is the adequate instruction and training of your security forces a current measure?	Yes/No	Yes
74.1.2	Human Rights Training	Is the training of your security forces on human rights a current measure?	Yes/No	No
74.1.3	State Security Forces	Before the state security forces were commissioned, was it reviewed whether serious human rights violations had already been documented by these units?	Yes/No/NA	N/A
74.1.4	Private Security Forces	Have the contractual relationships with your private security guards been designed in such a way that complies with the applicable legal framework?	Yes/No/NA	Yes
74.1.5	Use of Private Public Security Forces Measures	Please list any other measures you are taking to prevent the use of private or public security forces that violate human rights?	Measures	

4. Environmental

This final area in the framework focuses on the company's impact on the environment. It can be further divided into:

4.1 Use of mercury, mercury waste (Minamata Convention)

Nr	Metric name	Metric description	Format	Example
75	Mercury and Mercury Waste Handling	Does your company deal with mercury or mercury waste as part of its business	Yes/No	No

		model?		
75.1	Mercury and Mercury Waste Handling Policy ¹	Does your company have a policy for safely handling mercury or mercury waste? If yes, please share the policy with us.	Yes/No	
76	Mercury Added-Products Handling	Are you involved in the manufacturing, use, treatment, import, or export of products containing mercury?	Yes/No	No
76.1	Mercury Added-Products Handling - Risk of Exposure	Is there a risk of manufacturing, importing, or exporting products containing mercury that are not subject to the Annex A Part 1 exemption of the Minamata Convention (BGBl. 2017 II p.610, 611)?	Yes/No	
76.2	Mercury Added-Products Handling - Risk of Disposal	If there are products that are contaminated with mercury, is there a risk within your company that mercury waste will be disposed of not in accordance with the provisions of Article 11 of the Minamata Agreement (BGBl. 2017 II p. 610, 611)?	Yes/No	
76.3	Mercury and Mercury Compounds Production and Use	Are there manufacturing processes in your company that use mercury or mercury compounds?	Yes/No	
76.4	Mercury and Mercury Compounds Production and Use - Risk of Exposure	Is there a risk in your company that mercury or mercury compounds used in the manufacturing process have already exceeded the specified phase-out date and are therefore prohibited according to Article 5(2), Annex B of the Minamata	Yes/No	

		Agreement (BGBl. 2017 II p. 616, 617)?		
--	--	--	--	--

4.2 Production and use of persistent organic pollutants (POPs Convention)

Nr	Metric name	Metric description	Format	Example
77	Persistent Organic Pollutants Production and Use	Do you use and/or produce persistent organic pollutants (POPs)? I.e. chemical compounds that break down or transform very slowly in the environment.	Yes/No	No
77.1	Persistent Organic Pollutants Used	If yes, which organic pollutants are used?	Specifications	
77.2	Persistent Organic Pollutants Production and Use - Risk of Exposure	Is there a risk in your company that these organic pollutants fall under Article 3(1)(a), Annex A of the Stockholm Convention of May 23rd 2001 on persistent organic pollutants (BGBl. 2002 II p. 803-804) and therefore banned?	Yes/No	
77.3	Persistent Organic Pollutants Production and Use - Risk of Disposal	Regarding the waste of these pollutants, is there a risk that they are subject to the rules and provisions of Article 6(1)(d)(i) and (ii) of the POP Convention (BGBl. 2002 II p. 803, 804) and will: <ul style="list-style-type: none"> • Not be handled, collected, stored, or transported in an environmentally sound manner • Not be disposed of in an environmentally friendly manner. I.e. disposed of in such a way that the persistent organic pollutants contained therein are destroyed or 	Yes/No	

		irreversibly altered?		
77.4	Legal Restricted Waste Processes	Does your company have measures in place to ensure the lawful handling of (hazardous) waste?	Yes/No	

4.3 Export/import of hazardous waste (Basel Convention)

Nr	Metric name	Metric description	Format	Example
78	Persistent Organic Pollutants Production and Use - Transboundary Movements	Is there a risk in your company that: <ul style="list-style-type: none"> • Hazardous waste according to the Basel Convention (Article 1(1), BGBl. 1994 II p. 2703, 2704) is transported across borders? • Other waste that requires special consideration (household waste or its byproducts) is transported across borders? 	Yes/No	No
78.1	Persistent Organic Pollutants Production and Use - Risk for Importing State	Is this waste transported to an importing State that is subject to the Basel Convention and: <ul style="list-style-type: none"> • Has not given its written consent for the specific import (if that importing State has not prohibited the importation of that hazardous waste) (Article 4(1)(c)) • Is not a contracting party (Article 4(5)) • Does not treat waste in an environmentally friendly manner because it does not have the appropriate capacity for environmentally friendly 	Yes/No	

		<p>disposal, and cannot guarantee this elsewhere either (Article 4(8))</p> <ul style="list-style-type: none"> Transported by a party that has banned the import of such hazardous wastes (Article 4(1)(b) Basel Convention)? <p>(The term "importing state" includes: a contracting party to which a transboundary shipment of hazardous waste is planned for the disposal or purpose of unloading, prior to disposal in an area not under the sovereignty of a state (Article 2(11)).</p>		
78.2	Hazardous Waste Transboundary Movements - Located OECD, EU, Liechtenstein	Is your company based in a country that is within the OECD, EU, or Liechtenstein?	Yes/No	
78.3	Hazardous Waste Transboundary Movements - Outside OECD, EU, Liechtenstein	Is there a risk in your company that hazardous waste is transported to a country that is outside the OECD, EU, or Liechtenstein?	Yes/No	
79	Hazardous Waste Disposal	Do you dispose of hazardous waste in accordance with the Basel Convention (Article 1(1), BGBl. 1994 II p. 2703, 2704)?	Yes/No	Yes
79.1	Hazardous Waste Disposal - Risk of Import	Are you at risk of having these hazardous wastes imported from a country that is not a member of the Basel Convention?	Yes/No	No

79.2	Hazardous Waste Disposal - Other Waste Import	Do you import other wastes that require special consideration (household waste or its byproducts)?	Yes/No	Yes
------	---	--	--------	-----

Additional information

In case you require additional information or have feedback to share, please get in touch with the **Dataland** Team members 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!