

DATALAND

THE ALTERNATIVE TO
DATA MONOPOLIES



Dataland Data Frameworks SFDR

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Responsibilities

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

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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	Data date	The year for which the data is reported	YYYY-MM-DD	
2	Fiscal Year Deviation	Does the fiscal year deviate from the calendar year?	Deviation/No deviation	
3	Fiscal Year End	The date the fiscal year ends	YYYY-MM-DD	
4	Referenced Reports	All relevant reports for the dataset in PDF format.	PDF	
4.1	Publication Date	The publication date of the report	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 N/A
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 carbon emissions, namely emissions generated from sources that are controlled by the company that issues the underlying assets	Number (tonnes)	
7	<u>Scope 2 GHG emissions</u> <i>1, 2, 3</i>	Scope 2 carbon emissions, namely emissions from the consumption of purchased	Number (tonnes)	

		electricity, steam, or other sources of energy generated upstream from the company that issues the underlying assets		
8	<u>Scope 2 GHG emissions (location-based)</u> <i>1, 2, 3</i>	Scope 2 carbon emissions computed using the location-based method	Number (tonnes)	
9	<u>Scope 2 GHG emissions (market-based)</u> <i>1, 2, 3</i>	Scope 2 carbon emissions computed using the market-based method	Number (tonnes)	
10	<u>Scope 1 and 2 GHG emissions</u> <i>1, 2, 3</i>	Sum of scope 1 and 2 carbon emissions	Number (tonnes)	
11	<u>Scope 1 and 2 GHG emissions (location-based)</u> <i>1, 2, 3</i>	Sum of scope 1 and 2 carbon emissions, using the location-based method to compute scope 2 carbon emissions	Number (tonnes)	
12	<u>Scope 1 and 2 GHG emissions (market-based)</u> <i>1, 2, 3</i>	Sum of scope 1 and 2 carbon emissions, using the market-based method to compute scope 2 carbon emissions	Number (tonnes)	
13	<u>Scope 3 GHG emissions</u> <i>1, 2, 3</i>	Scope 3 carbon emissions in tonnes, i.e. all indirect upstream and downstream emissions that are not included in scope 2	Number (tonnes)	
13.1	<u>Scope 3 upstream GHG emissions</u>	Indirect (gross) carbon emissions from activities related to the production and distribution of goods and services purchased by the reporting company	Number (tonnes)	
13.2	<u>Scope 3 downstream GHG emissions</u>	Indirect (gross) carbon emissions that occur as a result of the use or disposal of the reporting company's sold products and services	Number (tonnes)	

14	<u>Scope 1 and 2 and 3 GHG emissions</u> 1, 2, 3	Sum of scope 1, 2 and 3 carbon emissions	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 carbon emissions, using the location-based method to compute scope 2 carbon emissions	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 carbon emissions, using the market-based method to compute scope 2 carbon emissions	Number (tonnes)	
15	<u>Scope 4 GHG emissions</u>	Scope 4, as defined by the GHG Protocol, covers emissions avoided when a product is used as a substitute for other goods or services, fulfilling the same functions but with a lower carbon intensity.	Number (tonnes)	
16	<u>Enterprise Value</u> 1, 2	The sum, at fiscal year-end, of the market capitalisation of ordinary shares, the market capitalisation of preferred shares, and the book value of total debt and non-controlling interests, without the deduction of cash or cash equivalents. See also Regulation, Annex I top (4).	Currency	
17	<u>Total Revenue</u> 3, 6	Total revenue 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	Currency	

		taxes directly linked to turnover. Overall turnover is equivalent to a firm's total revenues over some period of time (millions)		
18	<u>Carbon footprint</u> 2	Tonnes GHG emissions / EUR million enterprise value	Tonnes / €M revenue	
19	<u>GHG intensity</u> 3	Tonnes of GHG emissions / EUR million revenue	Tonnes / €M revenue	
19.1	<u>GHG intensity - scope 1</u>	Tonnes of Scope 1 GHG emissions / million of the revenue (in the same currency as the total revenue). Scope 1 carbon emissions, namely emissions generated from sources that are controlled by the company that issues the underlying assets	Tonnes / €M revenue	
19.2	<u>GHG intensity - scope 2</u>	Tonnes of Scope 2 GHG emissions / million of the revenue (in the same currency as the total revenue). Scope 2 carbon 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	Tonnes / €M revenue	
19.3	<u>GHG intensity - scope 3</u>	Tonnes of Scope 3 GHG emissions / million of the revenue (in the same currency as the total revenue). Scope 3 carbon emissions, i.e. all indirect upstream and downstream emissions that are not	Tonnes / €M revenue	

		included in scope 2		
19.4	<u>GHG intensity - scope 4</u>	Tonnes of Scope 4 GHG emissions / million of the revenue (in the same currency as the total revenue). Scope 4, as defined by the GHG Protocol, covers emissions avoided when a product is used as a substitute for other goods or services, fulfilling the same functions but with a lower carbon intensity. Tonnes of Scope 4 GHG emissions / million of the revenue (in the same currency as the total revenue). Scope 4, as defined by the GHG Protocol, covers emissions avoided when a product is used as a substitute for other goods or services, fulfilling the same functions but with a lower carbon intensity.	Tonnes / €M revenue	
20	<u>Fossil Fuel Sector Exposure</u> 4	Do you derive any revenues from exploration, mining, extraction, production, processing, storage, refining or distribution, including transportation, storage and trade, of fossil fuels as defined in Article 2, point (62), of Regulation (EU) 2018/1999 of the European Parliament and of the Council? See also Regulation, 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		

22	<u>Financed scope 3 emissions</u>	The scope 3 emissions of financed companies		
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2.2 Energy performance

Nr	Metric name <i>PAI #</i>	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, 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 (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, Annex I, top (6).	Number (GWh)	
25	<u>Non-Renewable Energy Production</u> 5	Total value of non-renewable energy produced, meaning energy from sources other than non-fossil sources. See also Regulation, Annex I, top (7).	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-	Percentage	

		renewable).		
27	<u>Non-Renewable Energy Consumption</u> 5	Total value of non-renewable energy consumed, meaning energy from sources other than non-fossil sources.	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	<u>Applicable High Impact Climate Sector</u> 1:n 6	Please select any sector(s) applicable activities (NACE Codes A-H, L)	Text: NACE Codes	
29.1	<u>Sector X Energy Consumption</u> 6	Total energy consumption per high impact climate sector	Number (GWh)	
29.2	<u>Sector X Relative Energy Consumption</u> 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' means the sectors listed in Sections A to H and Section L of Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council (Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1)).		

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)	Number (GWh)	
32	<u>Non-Renewable Energy Consumption Crude Oil</u> 5	Energy consumption from crude oil (non-renewable energy source)	Number (GWh)	
33	<u>Non-Renewable Energy Consumption Natural Gas</u> 5	Energy consumption from natural gas (non-renewable energy source)	Number (GWh)	
34	<u>Non-Renewable Energy Consumption Lignite</u> 5	Energy consumption from lignite (non-renewable energy source)	Number (GWh)	
35	<u>Non-Renewable Energy Consumption Coal</u> 5	Energy consumption from coal (non-renewable energy source)	Number (GWh)	
36	<u>Non-Renewable Energy Consumption Nuclear Energy</u> 5	Energy consumption from nuclear energy (Uranium) (non-renewable energy source)	Number (GWh)	
37	<u>Non-Renewable Energy Consumption Other</u> 5	Energy consumption from any other available (used) non-renewable source of energy	Number (GWh)	

2.3 Biodiversity

Nr	Metric name PAI #	Metric description	Format	Additional Information/ Example
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<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 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	Do you have sites/operations located in or near to primary forest and other wooded areas where activities of those sites/operations negatively affect those areas? See also Regulation, Annex I, table 1, indicator nr. 7).	Yes/No	
39	<u>Protected Areas Exposure</u> 7	Do you have sites/operations located in or near protected areas where activities of those sites/operations negatively affect those areas? See also Regulation, Annex I, table 1, indicator nr. 7).	Yes/No	
40	<u>Rare Or Endangered Ecosystems Exposure</u> 7	Do you have sites/operations in or near areas designated for the protection of species (including flora and fauna) and where the activities of those sites/operations lead to the deterioration of natural habitats and the habitats of those species and disturb the species for which the protected area has been designated? See also Regulation, Annex I, table 1, indicator nr. 7 and Annex I, definition 18(a).	Yes/No	
41	<u>Highly Biodiverse Grassland Exposure</u> 7	Do you have sites/operations located in highly biodiverse grassland that is: (i) natural, namely, grassland that would remain grassland in the absence	Yes/No	

		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?		
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2.4 Water

Nr	Metric name <i>PAI #</i>	Metric description	Format	Additional Information/ Example
42	<u>Emissions To Water</u> 8	Emissions to water (direct nitrates, direct phosphate emissions, direct pesticides) to water (tonnes)	Number (tonnes)	
43	<u>Water Consumption</u> 6	Amount of water consumed by the company	Number (cubic meters)	
44	<u>Water Reused</u> 6	Amount of water recycled and reused by the company. Linked to Regulation, Annex I, Table 2, metric 6.2.	Number (cubic meters)	
45	<u>Relative Water Usage</u> 6	Average amount in cubic meters of fresh water used per million EUR revenue	cubic meters/ €M revenue	
46	<u>Water Management Policy</u>	Does the company have policies and procedures	Yes/No	

	7	for water management? If yes, please share the relevant documents with us.		
47	<u>High Water Stress Area Exposure</u> 8	Do you have sites/operations in or near 'areas of high water stress', meaning regions where the percentage of total water withdrawn is high (40-80 %) or extremely high (greater than 80 %) where the activities of those sites/operations negatively affect those areas? See also Regulation, Annex I, definition 13.	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, which are Explosives, Oxidizing substances, Highly flammable, Flammable, 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 substance which possesses any of the characteristics listed	Number (tonnes)	

		above		
49	<u>Manufacture Of Agrochemical Pesticides Products</u> 9	Are you involved in the manufacturing of pesticides and other agrochemical products? (see activities which fall under Division 20.2 of Annex I to Regulation (EC) No 1893/2006)	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 also Regulation, Annex I, Table 2, indicator 10.	Yes/No	
51	<u>Sustainable Agriculture Policy</u> 11	Do you have sustainable land/agriculture practices or policies? If yes, please share the relevant documents with us.	Yes/No	
52	<u>Sustainable Oceans And Seas Policy</u> 12	Do you have sustainable oceans/seas practices or policies? If yes, please share the relevant documents with us.	Yes/No	
53	<u>Non-Recycled Waste</u> 13	Value 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.	Number (tonnes)	
54	<u>Threatened Species Exposure</u> 14	Do you have operations which affect threatened species?	Yes/No	
55	<u>Biodiversity Protection Policy</u> 14	Do you have a biodiversity protection policy covering	Yes/No	

		operational sites owned, leased, managed in, or adjacent to, a protected area or an area of high biodiversity value outside protected areas? If yes, please share the policy with us.		
56	Deforestation Policy 15	Do you 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.	Yes/No	

2.7 Emissions

Nr	Metric name <i>PAI #</i>	Metric description	Format	Additional Information/ Example
57	<u>Emissions of</u>	Inorganic pollutants such	Number	

	<u>Inorganic Pollutants</u> 1	as those arising due to radiant energy and noise, heat, or light, including arsenic, cadmium, lead, mercury, chromium, aluminum, nitrates, nitrites, and fluorides or contaminants of water such as arsenic, fluoride, iron, nitrate, heavy metals, etc.	(tonnes)	
58	<u>Emissions of Air Pollutants</u> 2	Air pollutants (Direct Sulphur dioxides (Sox/SO ₂) emissions, direct nitrogen oxides (NO _x /NO ₂) emissions, direct ammonia (NH ₃) emissions, direct particulate matter (PM _{2.5}) emissions, direct non-methane volatile organic compounds (NMVOC) emissions, direct total heavy metals (HM) emissions (encompassing cadmium, mercury and lead)	Number (tonnes)	
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 (CCl ₄), methyl chloroform (CH ₃ CCl ₃), hydrobromofluorocarbons (HBFCs), hydrochlorofluorocarbons (HCFCs), methyl bromide (CH ₃ Br), bromochloromethane	Number (tonnes)	

		(CH2BrCl)		
60	<u>Carbon Reduction Initiatives</u> 4	Do you have any policies or procedures for carbon emission reduction aimed at aligning with the Paris Agreement?	Yes/No	

2.6 Social and employee matters

Nr	Metric name PAI #	Metric description	Format	Additional Information/ Example
61	<u>Human Rights Legal Proceedings</u> 10	Have you been involved in Human Rights related legal proceedings?	Yes/No	
62	<u>ILO Core Labour Standards</u> 10	Do you abide by the ILO Core Labour Standards?	Yes/No	
63	Environmental Policy 10	Do you have an environmental policy? If yes, please share the policy with us.	Yes/No	
64	<u>Corruption Legal Proceedings</u> 10	Have you been involved in corruption related legal proceedings?	Yes/No	
65	Transparency Disclosure Policy 10	Do you have a transparency policy? If yes, please share the policy with us. According to the OECD Guidelines for Multinational Enterprises,	Yes/No	

		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.		
66	Human Rights Due Diligence Policy 10	Do you have 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.	Yes/No	
67	Policy against Child Labour 10	Do you 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	Do you 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	Do you 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 your company ISO 14001 certified (Environmental Management)? If yes,	Yes/No	

		please share the certificate with us.		
71	Policy against Bribery and Corruption <i>10, 15</i>	Do you have a policy on anti-corruption and anti-bribery consistent with the United Nations Convention against Corruption? If yes, please share the policy with us.	Yes/No	
72	Fair Business Marketing Advertising Policy <i>10</i>	Do you 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 <i>10</i>	Do you 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 <i>10</i>	Do you 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> <i>10</i>	Are you involved in violation of OECD Guidelines for Multinational Enterprises for Taxation:	Yes/No	

		In the field of taxation, multinational enterprises should make their contribution to public finances within the framework of 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	Do you have a policy to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises? If yes, please share the policy with us.	Yes/No	
77	<u>OECD Guidelines For Multinational Enterprises Grievance Handling</u> 11	Do you have grievance / complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises?	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> 12	Average gross hourly earnings of female employees	Currency	
80	<u>Unadjusted gender pay gap</u>	Average unadjusted gender pay gap (female	Percentage	

	12	to male ratio, only considering gender)		
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	Percentage	
83.1	<u>Board gender diversity – Board of Directors</u> 13	Percentage of female board members among all board of directors' members	Percentage	
84	<u>Controversial Weapons Exposure</u> 14	Involvement in the manufacture or selling of controversial weapons such as anti- personnel mines, cluster munitions, chemical weapons and biological weapons	Yes/No	

85	Workplace Accident Prevention Policy 1	Do you have a workplace accident prevention policy? 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	Number (percentage)	
87	<u>Workdays Lost</u> 3	Number of workdays lost to injuries, accidents, fatalities or illness	Number (days)	
88	Supplier Code Of Conduct 4	Do you have a supplier code of conduct (against unsafe working conditions, precarious work, child labour and forced labour)? If yes, please share the document with us.	Yes/No	
89	<u>Grievance Handling Mechanism</u> 5	Do you have any grievance/complaints handling mechanism related to employee matters?	Yes/No	
90	Whistleblower Protection Policy 6	Do you have a policy on the protection of whistleblowers? If yes, please share the policy with us.	Yes/No	
91	<u>Reported Incidents Of Discrimination</u> 7	Number of reported discrimination-related incidents	Number	
92	<u>Sanctions Incidents Of Discrimination</u> 7	Number of discrimination related incidents reported that lead to any kind of	Number	

		penalty and/or fine		
93	<u>CEO to Employee Pay Gap</u> 8	Annual total compensation for the highest compensated individual divided by the median annual total compensation for all employees (excluding the highest-compensated individual).	Number	
94	<u>Excessive CEO pay ratio</u>	Average ratio of the annual total compensation for the highest compensated individual to the median annual total compensation for all employees (excluding the highest-compensated individual)	Percentage	

2.11 Green securities

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

2.13 Human rights

Nr	Metric name	Metric description	Format	Additional
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	PAI #			Information/ Example
96	Human Rights Policy 9	Do you have a human rights policy? If yes, please share the policy with us.	Yes/No	
97	Human Rights Due Diligence 10	Do you have due diligence processes to identify, prevent, mitigate and address adverse human rights impacts?	Yes/No	
98	Trafficking In Human Beings Policy 11	Do you have a policy against trafficking in human beings? If yes, please share the policy with us.	Text: Yes or No	
99	Reported Child Labour Incidents 12	Has there been any reported child labour incident (within own operations or supply chain)?	Yes/No	
100	Reported Forced Or Compulsory Labour Incidents 13	Has there been any reported forced or compulsory labour incident (within own operations or supply chain)?	Yes/No	
101	Reported Incidents Of Human Rights Violations 14	Number of cases of severe human rights issues and incidents connected to the company	Number	

2.14 Anti-corruption and anti-bribery

Nr	Metric name	Metric description	Format	Additional Information/
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	<i>PAI #</i>			<i>Example</i>
102	<u>Cases of Insufficient Action against Bribery and Corruption</u> <i>16</i>	Identified insufficiencies in actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery	Yes/No	
103	<u>Reported Convictions of Bribery and Corruption</u> <i>17</i>	Number of reported convictions for violations of anti-corruption and anti-bribery laws	Number	
104	<u>Total Amount Of Reported Fines Of Bribery and Corruption</u> <i>17</i>	Amount of fines for violations of anti-corruption and anti-bribery laws	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!**

