# What are the relevant dimensions in an ESG report?

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An ESG (Environmental, Social, and Governance) report typically encompasses a wide range of dimensions that reflect a company's impact on the environment, its relationships with employees, customers, communities, and the standards that govern its operations. Here's a breakdown of relevant dimensions within each ESG component:

\*\*Environmental:\*\*

- \*\*Climate Change and Carbon Emissions:\*\* Metrics on greenhouse gas emissions, carbon footprint, and initiatives to reduce them.

- \*\*Resource Use:\*\* Information on the use of natural resources, including water and raw materials.

- \*\*Waste Management:\*\* Waste production and policies for recycling and waste management.

- \*\*Energy Efficiency:\*\* Use of energy, including electricity and fossil fuels, and measures taken to improve energy efficiency.

- \*\*Pollution and Toxics:\*\* Emissions of pollutants, handling of toxic substances, and measures to reduce environmental contamination.

- \*\*Biodiversity and Land Use:\*\* Impact on biodiversity, ecosystem services, and land use practices.

\*\*Social:\*\*

- \*\*Employee Engagement and Diversity:\*\* Employee satisfaction, diversity and inclusion policies, turnover rates, and training opportunities.

- \*\*Community Relations:\*\* Community engagement, development programs, and impact assessments.

- \*\*Human Rights and Labor Standards:\*\* Adherence to labor laws, human rights policies, and standards within the supply chain.

- \*\*Customer Satisfaction:\*\* Quality of products and services, customer service policies, and feedback mechanisms.

- \*\*Data Protection and Privacy:\*\* Handling of customer and employee data and privacy protection measures.

- \*\*Health and Safety:\*\* Workplace health and safety records, training, and health-related benefits.

\*\*Governance:\*\*

- \*\*Corporate Governance:\*\* Structures and policies related to board composition, independence, and decision-making processes.

- \*\*Business Ethics:\*\* Policies on bribery, corruption, political contributions, and fair competition.

- \*\*Risk Management:\*\* Processes for identifying, managing, and communicating risks.

- \*\*Executive Compensation:\*\* Fairness and transparency of executive pay, including alignment with long-term performance.

- \*\*Compliance and Reporting:\*\* Adherence to laws, regulations, and standards; transparency in reporting ESG data.

- \*\*Sustainability Strategy:\*\* Integration of sustainability into business strategy and operations, including long-term goals and targets.

Each of these dimensions may include a variety of specific metrics and indicators that companies can report on to give stakeholders a comprehensive view of their ESG performance. The relevance and materiality of specific ESG dimensions can vary greatly depending on the industry, geographic location, and other factors.

# What must be reported by whom?

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