

# Transparency Criteria: ESG Reports



Here is the set of 84 criteria that companies can use to make their ESG reports more transparent:

1. The company publishes a separate, stand-alone ESG (Sustainability or Corporate Responsibility) report annually or biannually.
2. The company provides an interactive document with links to navigate to and from sections of the document, including table of contents.
3. Every page footer or header includes the company name, document title and year and relevant section.
4. The document includes a one-page table of contents that includes two levels of hierarchy.
5. The document has an “about this report” section that gives context for understanding narrative and numbers in the report including at a minimum: the report dates; boundaries (geographic or other); and voluntary ESG frameworks or standards used.
6. The document references SASB (ISSB) standards.
7. The document references TCFD.
8. The document references at least one international sustainability reporting framework.



9. ESG goals and/or initiatives are presented as aligned with UN Sustainable Development Goals.
10. The company provides a contact for ESG-related information or questions.
11. The document includes an introductory letter discussing how ESG is integrated into company strategy from either the CEO, the Board or Chief Sustainability Officer (or equivalent).
12. The mission, vision or purpose is disclosed somewhere within the introductory pages.
13. ESG material topics and overall strategy align with the company's mission, vision or purpose.
14. An "about the company" section using graphics or other visual elements presents, at a minimum: an overview of products/services; revenue (or similar financial metric); areas of operations and number of employees.
15. An overview of ESG "materiality" includes how "material" ESG topics were determined and prioritized.
16. Stakeholder engagement is discussed, including stakeholder groups engaged, type of engagement and frequency.
17. Within the introductory pages, the document includes a summary of its ESG commitments/highlights.
18. Goals are disclosed for, at a minimum: the company's highest priority ESG topics.
19. Year over year performance against key quantitative goals is presented.
20. At least 3 years of data is included to show progress against quantitative goals (in place more than 3 years).



21. The document includes an overview of the company's overall strategy and policies related to its highest priority environmental issues.
22. Environmental issues are integrated into the company's overall enterprise risk management (ERM) processes.
23. The document discusses the board's role in oversight of climate risks and opportunities.
24. The company explains how it identifies, prioritizes and manages climate risks and opportunities.
25. Climate risk scenario analysis results are presented or shared via a link to a separate report.
26. Scope 1 and 2 emissions data is reported year-over-year (unless inaugural report).
27. Scope 3 emissions data for reporting year are disclosed.
28. Greenhouse gas/carbon emissions reduction targets are quantitatively disclosed.
29. Greenhouse gas/carbon emission targets are approved by the Science-Based Targets Initiative (SBTi).
30. The company shares how it will meet Scope 1 and Scope 2 goals and targets.
31. The company shares how it will meet Scope 3 goals and targets.
32. The company discusses expectations of suppliers to adhere to its environmental standards.
33. The company discusses its management of water and effluents/waste.
34. The document includes an overview of the company's overall strategy and policies related to its highest priority social issues.



35. Social issues are integrated into overall enterprise risk management (ERM) processes.
36. The human capital management disclosures include an overview of overall human capital strategy.
37. Company culture and values are presented.
38. Global workforce statistics (full time, part time, and by region) are presented.
39. The company provides a link to its latest EEO-1 report.
40. There is a section or subsection on diversity, equity and inclusion.
41. The document discusses the board's role in oversight of DE&I strategy and/or risk.
42. DE&I goals are disclosed.
43. DE&I progress against goals are disclosed.
44. Graphics are included to represent gender at the board, senior leadership and associate levels.
45. Graphics are included to represent race/ethnicity at board, senior leadership and associate levels.
46. There is a section or subsection discussing the company's recruitment and retention strategies.
47. Pay audits and/or pay equity (how often, how gaps are fixed, etc.) are discussed.
48. Voluntary and involuntary turnover rates are disclosed.
49. There is a section or subsection on employee training and development.
50. There is a section or subsection on employee health and safety.



51. There is a section or subsection on employee wellness, well-being or mental health.
52. There is a section or subsection on employee engagement.
53. The document includes an overview of the company's strategy and commitment to human rights.
54. There is a link or summary of the company's human rights policy.
55. There is a link or summary of the company's supplier code of conduct.
56. Supply chain audit and remediation processes are disclosed.
57. The company discusses how it gives back to communities in which it does business and/or employees live (volunteering, philanthropy and foundations, employee giving, partnerships, etc.).
58. The dollar amount of charitable giving, by type, in the current reporting year is disclosed.
59. The company explains how community engagement is tied to its ESG goals and broader business purpose and strategy.
60. The document includes an overview of the company's overall approach to its highest priority governance topics.
61. The company explains its basic aspects of corporate governance and how ethical business practices undergird ESG strategy.
62. The document discusses the board's role in ESG board oversight, including which board committees oversee the company's highest priority ESG topics.
63. A table, graphic or other visual elements are used to depict ESG board oversight, including management/ cross-functional committees that oversee ESG on a day-to-day basis.



64. The company explains how its enterprise risk management (ERM) process includes the assessment/evaluation of ESG topics.
65. The company discusses its ethics and compliance culture.
66. The company states whether it has a Chief Compliance Officer or similarly titled position and who that person reports to.
67. The document includes a link and summary of the code of ethics/code of conduct.
68. The document includes links to other related policies, including at a minimum: anti-discrimination; open reporting/whistleblower (anti-retaliation); and sexual harassment.
69. Open reporting process is discussed, including anonymous reporting programs and anti-retaliation policies.
70. Ethics/code of conduct training requirements are disclosed, including who is trained and how often.
71. The company describes its overall strategy and policies relating to information security (cyber/data privacy).
72. The document discusses the board's role in oversight of information security (cyber/data privacy).
73. The company states whether it has a Chief Information Security Officer or similarly titled position and who that person reports to.
74. Alignment with national or international standards like NIST or ISO is discussed.
75. Monitoring and mitigation policies and practices related to information security (cyber/data privacy) are disclosed, including how issues are resolved (timeframe, communication to internal and external stakeholders, etc.).



76. Information security (cyber/data privacy) training is disclosed, including who is trained and how often.
77. Quality control and assurance is addressed, which may include a discussion of product safety but could also include user experience, grievance mechanisms and how feedback is used to improve product/services.
78. Policies related to political activity or public policy engagement are disclosed.
79. The company provides a list of trade association memberships, engagement in national or international ESG processes, or other partnerships around material ESG issues, especially those related to industry sector (e.g., involvement in climate policy or SEC disclosure regulations).
80. The company provides a third-party assurance/verification letter(s) for, at a minimum, GHG emissions, water and employee fatalities.
81. The company provides a SASB (ISSB) Index.
82. The company provides a TCFD Index.
83. ESG data is provided for a three-year period (or for the years of reporting, if less than three years).
84. GHG methodology is explained, including at a minimum: what standards followed (such as GHG Protocol) to understand assumptions; financial, operational or other type of control used; entities/assets excluded and why; and any other assumptions needed to understand full context of GHG emissions shared in report.

