

TERMS OF USE

About this tool:

This tool provides a quick reference to show the correspondence between WFE Environmental, Social, and Governance (ESG) Metrics June 2018 and the GRI Sustainability Reporting Standards (GRI Standards). The tool is designed for organizations that intend to use WFE ESG Metrics June 2018 and the GRI Standards in conjunction.

The tool provides an overview of the 30 WFE ESG Metrics from June 2018 and shows where they correspond with the relevant GRI Standards and disclosures.

Content disclaimer:

The tool is advised to be read together with the WFE ESG Guidance 2018 document and the GRI Standards.

The full set of GRI Standards can be downloaded at www.globalreporting.org/standards/ and the WFE ESG Guidance 2018 document downloaded at <https://focus.world-exchanges.org/articles/wfe-publishes-revised-esg-guidance-metrics>.

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Revised WFE Recommendations (2018) Version 2			<i>Please use a "respond or explain" rationale when following this recommendation; if a certain response is omitted, use the comment area to explain the reasons why. All responses are intended to be reported annually, unless otherwise indicated. Please identify the timescope for your responses if necessary.</i>		GRI Standards		
ID	Category	Metric	Calculation	Guidance	Corresponding GRI Standard	Corresponding Disclosures	Corresponding Topic-specific GRI Standards to be used with GRI 103: Management Approach 2016
E1	Environmental	GHG Emissions	E1.1) Total amount, in CO2 equivalents, for <i>Scope 1</i> (if applicable)	Please use the WRI/WBCSD GHG protocol.		Disclosure 305-1	
			E1.2) Total amount, in CO2 equivalents, for <i>Scope 2</i> (if applicable)	Please use the WRI/WBCSD GHG protocol.	GRI 305: Emissions 2016	Disclosure 305-2	
			E1.3) Total amount, in CO2 equivalents, for <i>Scope 3</i> (if applicable)	Please use the WRI/WBCSD GHG protocol.	GRI 305: Emissions 2016	Disclosure 305-3	
E2	Environmental	Emissions Intensity	E2.1) Total GHG emissions per output scaling factor	Scaling factors set by reporting company.	GRI 305: Emissions 2016	Disclosure 305-4	
			E2.2) Total non-GHG emissions per output scaling factor	Examples include: Revenues, sales, production units.	n/a	n/a	
E3	Environmental	Energy Usage	E3.1) Total amount of energy directly consumed	Reported in MWh or GJ.	GRI 302: Energy 2016	Disclosure 302-1	
			E3.2) Total amount of energy indirectly consumed	Reported in MWh or GJ.	GRI 302: Energy 2016	Disclosure 302-2	
E4	Environmental	Energy Intensity	Total direct energy usage per output scaling factor	Scaling factors set by reporting company. Examples include: Physical space, FTEs, revenues.	GRI 302: Energy 2016	Disclosure 302-3	
E5	Environmental	Energy Mix	Percentage: Energy usage by generation type	Examples include: Renewables, hydro, coal, oil, natural gas.	GRI 302: Energy 2016	Disclosure 302-1	
E6	Environmental	Water Usage	E6.1) Total amount of water consumed	Reported in gallons or square meters (m3).	GRI 303: Water and Effluents 2018	Disclosure 303-5	
			E6.2) Total amount of water reclaimed	Reported in gallons or square meters (m3).	n/a	n/a	
E7	Environmental	Environmental Operations	E7.1) Does your company follow a formal Environmental Policy? Yes/No	Cite public content, if available.	GRI 103: Management Approach 2016*	Disclosure 103-2	GRI 301-308 (The 300 series of the GRI Standards include topic-specific Standards used to report information on an

							organization's material impacts related to environmental topics.		
			E7.2) Does your company follow specific waste, water, energy, and/or recycling policies? Yes/No	Cite public content, if available.	GRI 103: Management Approach 2016*	Disclosure 103-2	GRI 306: Effluents and Waste 2016	GRI 303: Water and Effluents 2018	GRI 302: Energy 2016
			E7.3) Does your company use a recognized energy management system? Yes/No	ISO 50001, for example.	GRI 103: Management Approach 2016*	Disclosure 103-2	GRI 302: Energy 2016		
E8	Environmental	Environmental Oversight	Does your Board/Management Team oversee and/or manage climate-related risks? Yes/No	Cite public content, if available.	GRI 102: General Disclosures 2016	Disclosures 102-19, 102-20, 102-29, 102-30, 102-31			
E9	Environmental	Environmental Oversight	Does your Board/Management Team oversee and/or manage other sustainability issues? Yes/No	Cite public content, if available.	GRI 102: General Disclosures 2016	Disclosures 102-19, 102-20, 102-29, 102-30, 102-31			
E10	Environmental	Climate Risk Mitigation	Total amount invested, annually, in climate-related infrastructure, resilience, and product development	Reported in USD, if possible.	n/a	n/a			
S1	Social	CEO Pay Ratio	S1.1) Ratio: CEO total compensation to median FTE total compensation	Use total compensation, including all bonus and incentives.	GRI 102: General Disclosures 2016	Disclosure 102-38			
			S1.2) Does your company report this metric in regulatory filings? Yes/No	For example: Dodd-Frank regulations (US)	n/a	n/a			
S2	Social	Gender Pay Ratio	Ratio: Median male compensation to median female compensation	Reported for FTEs only. Use total compensation, including all bonus and incentives.	GRI 405: Diversity and Equal Opportunity 2016	Disclosure 405-2			
S3	Social	Employee Turnover	S3.1) Percentage: Year-over-year change for full-time employees		GRI 401: Employment 2016	Disclosure 401-1-b			
			S3.2) Percentage: Year-over-year change for part-time employees		n/a	n/a			
			S3.3) Percentage: Year-over-year change for contractors and/or consultants		n/a	n/a			

S4	Social	Gender Diversity	S4.1) Percentage: Total enterprise headcount held by men and women		GRI 102: General Disclosures 2016	Disclosure 102-8		
			S4.2) Percentage: Entry- and mid-level positions held by men and women		GRI 405: Diversity and Equal Opportunity 2016	Disclosure 405-1		
			S4.3) Percentage: Senior- and executive-level positions held by men and women		GRI 405: Diversity and Equal Opportunity 2016	Disclosure 405-1		
S5	Social	Temporary Worker Ratio	S5.1) Percentage: Total enterprise headcount held by part-time employees		GRI 102: General Disclosures 2016	Disclosure 102-8		
			S5.2) Percentage: Total enterprise headcount held by contractors and/or consultants		n/a	n/a		
S6	Social	Non-Discrimination	Does your company follow a sexual harassment and/or non-discrimination policy? Yes/No	Cite public content, if available.	GRI 103: Management Approach 2016*	Disclosure 103-2	GRI 406: Non-Discrimination 2016	
S7	Social	Injury Rate	Percentage: Frequency of injury events relative to total workforce time	Reference ILO & UNDHR standards, if possible.	GRI 403: Occupational Health and Safety 2018	Disclosure 403-9		
S8	Social	Global Health & Safety	Does your company follow an occupational health and/or global health & safety policy? Yes/No	Cite public content, if available.	GRI 103: Management Approach 2016*	Disclosure 103-2	GRI 403: Occupational Health and Safety 2018	
S9	Social	Child & Forced Labor	S9.1) Does your company follow a child and/or forced labor policy? Yes/No	Cite public content, if available.	GRI 103: Management Approach 2016*	Disclosure 103-2	GRI 408: Child Labor 2016	GRI 409: Forced or Compulsory Labor 2016
			S9.2) If yes, does your child and/or forced labor policy also cover suppliers and vendors? Yes/No	Reference ILO & UNDHR standards, if possible.	GRI 103: Management Approach 2016*	Disclosure 103-2	GRI 414: Supplier Social Assessment 2016	
S10	Social	Human Rights	S10.1) Does your company follow a human rights policy? Yes/No	Cite public content, if available.	GRI 103: Management Approach 2016*	Disclosure 103-2	GRI 412: Human Rights Assessment 2016	
			S10.2) If yes, does your human rights policy also cover suppliers and vendors? Yes/No	Reference ILO & UNDHR standards, if possible.	GRI 103: Management Approach 2016*	Disclosure 103-2	GRI 414: Supplier Social Assessment 2016	

G1	Governance	Board Diversity	G1.1) Percentage: Total board seats occupied by men and women		GRI 405: Diversity and Equal Opportunity 2016	Disclosure 405-1		
			G1.2) Percentage: Committee chairs occupied by men and women		n/a	n/a		
G2	Governance	Board Independence	G2.1) Does the company prohibit CEO from serving as board chair? Yes/No	Cite public content, if available.	GRI 102: General Disclosures 2016	Disclosure 102-23		
			G2.2) Percentage: Total board seats occupied by independents		GRI 102: General Disclosures 2016	Disclosure 102-22		
G3	Governance	Incentivized Pay	Are executives formally incentivized to perform on sustainability? Yes/No	Cite public content, if available.	GRI 102: General Disclosures 2016	Disclosure 102-35		
G4	Governance	Collective Bargaining	Percentage: Total enterprise headcount covered by collective bargaining agreement(s)		GRI 102: General Disclosures 2016	Disclosure 102-41		
G5	Governance	Supplier Code of Conduct	G5.1) Are your vendors or suppliers required to follow a code of conduct? Yes/ No	Cite public content, if available.	GRI 102: General Disclosures 2016	Disclosure 102-16	GRI 308: Supplier Environmental Assessment 2016	GRI 414: Supplier Social Assessment 2016
			G5.2) If yes, what percentage of your suppliers have formally certified their compliance with the code?	Percentage can be defined by number or expenditure.	n/a	n/a		
G6	Governance	Ethics & Anti-Corruption	G6.1) Does your company follow an Ethics and/or Anti-Corruption policy? Yes/No	Cite public content, if available.	GRI 102: General Disclosures 2016	Disclosure 102-16	GRI 205: Anti-Corruption 2016	
			G6.2) If yes, what percentage of your workforce has formally certified its compliance with the policy?	Percentage is defined by total (full-time employee) FTE headcount.	n/a	n/a		
G7	Governance	Data Privacy	G7.1) Does your company follow a data privacy policy? Yes/No	Cite public content, if available.	GRI 103: Management Approach 2016*	Disclosure 103-2	n/a	

			G7.2) Has your company taken steps to comply with General Data Protection Regulation (GDPR) rules? Yes/No	General Data Protection Regulation (GDPR).	n/a	n/a	
G8	Governance	Sustainability Reporting	G8.1) Does your company publish a sustainability report? Yes/No	Cite public content, if available.	n/a	n/a	
			G8.2) Is sustainability data included in your regulatory filings? Yes/No	Cite public content, if available.	n/a	n/a	
G9	Governance	Disclosure Practices	G9.1) Does your company provide sustainability data to sustainability reporting frameworks? Yes/No	If yes, cite frameworks used.	n/a	n/a	
			G9.2) Does your company focus on specific UN Sustainable Development Goals (SDGs)? Yes/No	Cite public content, if available.	n/a	n/a	
			G9.3) Does your company set targets and report progress on the UN SDGs? Yes/No	Cite public content, if available.	n/a	n/a	
G10	Governance	External Assurance	Are your sustainability disclosures assured or validated by a third party? Yes/No	Cite third-party assurance partner.	GRI 102: General Disclosures 2016	Disclosure 102-56	
					*GRI 103: Management Approach 2016 is to be used in combination with the topic-specific Standards		