

**KPI Data Point Definitions in Online Portal**

KPI #	Data Name	Data Pt #	Code	Category	SubCategory	Data Point Name	Number of Years and Scope (Y/N)	Description/Definition
1	Clean Revenue	1	CR01	Environment	Clean Revenue	Clean Revenue (reporting currency)	2	Revenue consistent with Corporate Knights Clean Taxonomy (in alignment with the UN Sustainable Development Goals).
2	Clean Investment	2	CI01	Environment	Clean CapEx	Total Clean Capital Expenditures (reporting currency)	1	Total capital expenditures (investments in plant, property, and equipment or similar) consistent with the Corporate Knights Clean Taxonomy. Found in the cash flow statement. For financial sector companies, this refers to investments that green the environmental footprint of their operations.
		3	CI02	Environment	Clean R&D	Total Clean R&D (reporting currency)	1	Total Research and Development (R&D) consistent with the Corporate Knights Clean Taxonomy. Found in the income statement. For financial sector companies, this refers to R&D for sustainable finance solutions.

		4	CI03	Environment	Clean Acquisitions and other investments	Total Clean Acquisitions and Other Investments (reporting currency)	1	Any completed acquisitions, joint-ventures, loans or equity investments in companies or funds (not counted under Clean CapEx or Clean R&D) consistent with the Corporate Knights Clean Taxonomy. Generally found in financial statement notes. For financial sector companies, this refers to acquisitions of specialist sustainable finance companies.
3	Energy Productivity	5	RM01	Environment	Resource Management	Energy Use (GJ)	3 Scope (Y/N)	Total direct and indirect energy used.
		6	RM02	Environment	Resource Management	Renewable Energy Use (GJ)	3	Total amount of energy used within the corporation from “renewable” sources (i.e. solar, wind, hydro, etc.) through energy generation and/or certified renewable energy credits.
4	GHG Productivity	7	RM03	Environment	Resource Management	Scope 1 GHG Emissions (metric tonnes CO2e)	3 Scope (Y/N)	Total Scope 1 GHGs of CO2 equivalent (CO2e) emitted. Scope 1 GHGs are all Direct Emissions from the activities of an organisation or under their control.

		8	RM04	Environment	Resource Management	Scope 2 GHG Emissions (metric tonnes CO2e)	3 Scope (Y/N)	Total Scope 2 GHGs of CO2 equivalent (CO2e) emitted. Scope 2 GHGs are Indirect Emissions from electricity purchased and used by the organisation.
		9	RM05	Environment	Resource Management	Scope 3 GHG Emissions (metric tonnes CO2e)	3 Scope (Y/N)	Total Scope 3 GHGs of CO2 equivalent (CO2e) emitted. Scope 3 GHGs are All Other Indirect Emissions from activities of the organisation, occurring from sources that they do not own or control. Covering emissions associated with business travel, procurement, waste and water.
5	Water Productivity	10	RM06	Environment	Resource Management	Water Withdrawal (m <sup>3</sup> )	3 Scope (Y/N)	Total volume of water withdrawn to support a company's operational processes, including owned and leased facilities. (Includes water withdrawn from surface water, wetlands, rivers, lakes, and oceans; ground water; municipal water supplies or other public or private water utilities.) Does not include rainwater collected directly and stored by the organization, or waste water from another organization.

6	Waste Productivity	11	RM07	Environment	Resource Management	Total Waste Generated (metric tonnes)	3 Scope (Y/N)	Total hazardous and non-hazardous waste generated from owned and leased facilities, including landfill, waste rock, tailings, ash and materials sent for incineration. Total Waste also includes recycled, repurposed materials, and compost.
		12	RM08	Environment	Resource Management	Waste Recycled (metric tonnes)	3 Scope (Y/N)	Total waste recycled.
7	VOC Productivity	13	RM09	Environment	Resource Management	VOC Emissions (metric tonnes)	3 Scope (Y/N)	Volatile organic compounds emissions.
8	NOx Productivity	14	RM10	Environment	Resource Management	NOx Emissions (metric tonnes)	3 Scope (Y/N)	Nitrous oxide emissions.

9	SOx Productivity	15	RM11	Environment	Resource Management	SOx Emissions (metric tonnes)	3 Scope (Y/N)	Sulphur dioxide emissions.
10	PM Productivity	16	RM12	Environment	Resource Management	PM Emissions (metric tonnes)	3 Scope (Y/N)	Total particulate matter emissions.
11	Injuries	17	HS01	Social	Health & Safety	Lost-Time Injury Rate (per 200,000 employee hrs)	1 Scope (Y/N)	The lost time incident or injury frequency rate per 200,000 hours worked. Includes all employee and contractor injuries.
12	Fatalities	18	HS02	Social	Health & Safety	Total Fatalities (number)	1 Scope (Y/N)	Number of fatalities reported by the company; includes all employee and contractor fatalities.
13	Employee Turnover	19	ET01	Social	Employee Turnover	Employee Turnover (%)	1 Scope (Y/N)	Number of employees who have left the company, both voluntary and involuntary, divided by all employees.

14	Sick Leave	20	SL01	Social	Sick Leave	Paid Sick Leave (Yes/No)	1	In the country where the company is headquartered, a paid sick-leave policy is sufficient if it allows for 10 or more paid sick-leave days per year (for FTEs who have been at the company a minimum of one year), where the employee receives 50% or more of their pay for sick days. A full workday is assumed to be 8 hours and a standard workweek 40 hours.
15	CEO-Average Employee Pay	21	PA01	Social	Pay Equity	Total number of permanent and temporary employees expressed in FTEs (number)	1 Scope (Y/N)	Total number of full and part-time employees (expressed in FTEs).
		22	PA02	Social	Pay Equity	Total Employee Costs (reporting currency)	1 Scope (Y/N)	Sum of all salaries, benefits, bonuses, value of employer pension contributions, value of stock options and value of stock unit plans paid to all employees, including senior executives.

		23	PA03	Social	Pay Equity	Total CEO Compensation (reporting currency)	1	Sum of salaries, benefits, bonuses, value of employer pension contributions, value of stock options and value of stock unit plans paid to the company's CEO or highest-paid executive.
16	Pay Gap	24	PA04	Social	Pay Equity	Median Hourly Pay for Male Employees (reporting currency)	1 Scope (Y/N)	Median hourly pay for all full and part-time male employees (does not include overtime).
		25	PA05	Social	Pay Equity	Median Hourly Pay for Female Employees (reporting currency)	1 Scope (Y/N)	Median hourly pay for all full and part-time female employees (does not include overtime).
17	Gender Diversity Among Executives	26	LD001	Governance	Leadership Diversity	Executives (number)	1	Total number of senior executives (defined as the top-tier executives as indicated company on website).

	Gender Diversity Among Executives	27	LD01	Governance	Leadership Diversity	Non-male Executives (number)	1	Total number of senior executives who are not male (defined as the top-tier executives as indicated on company website).Based on assessment of bios, names and photos, located on the current company website.
18	Gender Diversity on Board of Directors	28	LD002	Governance	Leadership Diversity	Board Directors (number)	1	Total number of board directors as reported by the company. Where the company has a supervisory board and other boards, this metric applies to the voting members of the supervisory board.
	Gender Diversity on Board of Directors	29	LD02	Governance	Leadership Diversity	Non-male Board Directors (number)	1	Total number of non-male board directors, as reported by the company. Where the company has a supervisory board and other boards, this metric applies to the voting members of the supervisory board. Based on assessment of bios, names and photos, located on the current company website.
19	Racial Diversity Among Executives	30	LD03	Governance	Leadership Diversity	Racially Diverse Executives (number)	1	Based on assessment of bios, names and photos, located on the current company website.

20	Racial Diversity on Board of Directors	31	LD04	Governance	Leadership Diversity	Racially Diverse Board Directors (number)	1	Number of board directors who are racially diverse compared to the population of their director peers in headquarter country. Based on assessment of bios, names and photos, located on the current company website.
21	Sustainability Pay Link	32	SP01	Governance	SDG Pay Link	Sustainability Pay Link (Yes/No)	1	A mechanism to link the remuneration of any member of a company's top tier executive team with the achievement of environmental or social sustainability performance targets. The existence of such a link is awarded a score of 100%.
22	Supplier Sustainability Score	33	SC01	Governance	Supply-Chain	Name of Largest Publicly Traded Supplier	1	The company's largest publicly traded supplier by total spend. Add CUSIP in Reference pop up.

		34	GR01	Economic	Gross Revenue	Gross Revenue (reporting currency)	3	The corporation's Gross Revenue is the revenue before any item of expense, not net revenue.
2	Total Investment	35	C1001	Economic	CapEx	Total Capital Expenditures (reporting currency)	1	Total capital expenditures (investments in plant, property, and equipment or similar). Found in the cash flow statement.
		36	CI002	Economic	R&D	Total R&D (reporting currency)	1	Total Research and Development (R&D). Found in the income statement.
		37	C1003	Economic	Acquisitions	Total Acquisitions and Other Investments (reporting currency)	1	Any completed acquisitions, joint-ventures, loans or equity investments in companies or funds (not counted under CapEx or R&D). Generally found in financial statement notes.

23	Percentage Tax Paid	38	EA01	Economic	Earnings	EBITDA (Operating Income for Financials) (reporting currency)	5	The EBITDA (earnings before interest, taxes, depreciation and amortization) is calculated by using the sum of operating income, depreciation and amortization. Note: "Operating Income" is used in place of EBITDA for financial services companies. Financials include the following CKIGs: Banks, Insurance, Investment Services and Specialty Finance.
		39	TX01	Economic	Taxes	Cash Taxes Paid (reporting currency)	5	The annual amount of taxes paid by the company in cash. Found in Cash Flow Statement. For government-owned companies, dividends to the government are not included in this metric.
24	Pension Fund Quality	40	PE01	Economic	Pension Fund Quality	Defined Benefit – Fair Value of Plan Assets (reporting currency)	1	The fair value of plan assets of defined benefit pension plans at year end. Found under Income Statement: Fair Value of Plan Assets end-date value.

		41	PE02	Economic	Pension Fund Quality	Defined Benefit – Projected Benefit Obligation (reporting currency)	1	The projected benefit obligation (PBO) of defined benefit pension plans at year end. Found under Income Statement: Projected Benefit Obligation end-date value.
		42	PE03	Economic	Pension Fund Quality	Retirement Contributions (reporting currency)	1	Amount spent by the employer on employee defined benefit pension plans, defined-contribution pension plans, or other retirement plans. Found under Income Statement.
		43	FS01	Economic	Fines/Sanctions	Fines/Sanctions (USD)	4	Amount in US\$ that your company was required to pay in fines, penalties, or settlements. Only include entries of at least USD 100,000.