

#	Category	Data Point Name	Description/Definition
1	Environmental	Clean Revenue (reporting currency)	Revenue consistent with Corporate Knights Clean Taxonomy (in alignment with the UN Sustainable Development Goals).
2	Environmental	Total Clean Capital Expenditures (reporting currency)	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	Environmental	Total Clean R&D (reporting currency)	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	Environmental	Total Clean Acquisitions and Other Investments (reporting currency)	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.
5	Environmental	Total Electricity Use (GJ)	Total direct and indirect energy used. Applies to owned and leased premises (all premises), and including any self-generation.
6	Environmental	Renewable Energy Use (GJ)	Total amount of purpose-built renewable energy (i.e. solar, wind, hydro etc.) use through self-generation (GJ) and certified RECs. Does not apply to standard grid issue. Applies to owned and leased premises (all premises).
7	Environmental	Scope 1 GHG Emissions (metric tonnes CO2e)	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. Applies to owned and leased premises (all premises).
8	Environmental	Scope 2 GHG Emissions (metric tonnes CO2e)	Total Scope 2 GHGs of CO2 equivalent (CO2e) emitted. Scope 2 GHGs are Indirect Emissions from electricity purchased and used by the organisation. Applies to owned and leased premises (all premises).
9	Environmental	Scope 3 GHG Emissions (metric tonnes CO2e)	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. Applies to owned and leased premises (all premises).
10	Environmental	Water Withdrawal (m ³)	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. Applies to owned and leased premises (all premises).
11	Environmental	Total Waste Generated (metric tonnes)	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. Applies to owned and leased premises (all premises).

12	Environmental	Waste Recycled (metric tonnes)	Total waste recycled. Applies to owned and leased premises (all premises).
13	Environmental	VOC Emissions (metric tonnes)	Volatile organic compounds emissions (direct emissions/Scope 1 only). Applies to owned and leased premises (all premises).
14	Environmental	NOx Emissions (metric tonnes)	Nitrogen oxide emissions (direct emissions/Scope 1 only). Applies to owned and leased premises (all premises).
15	Environmental	SOx Emissions (metric tonnes)	Sulphur dioxide emissions (direct emissions/Scope 1 only). Applies to owned and leased premises (all premises).
16	Environmental	PM Emissions (metric tonnes)	Total particulate matter emissions (direct emissions/Scope 1 only). Applies to owned and leased premises (all premises).
17	Social	Lost-Time Injury Rate (hours per 200,000 employee hrs)	The lost time incident or injury frequency rate per 200,000 hours worked. Includes all employee and contractor injuries.
18	Social	Total work-related fatalities (number)	Number of fatalities reported by the company; includes all employee and contractor fatalities.
19	Social	Employee Turnover (%)	Percent of employee turnover (number of employees who have left the company, both voluntary and involuntary, divided by all employees). Percentage expressed as a decimal.
20	Social	Paid sick leave? (Yes/No)	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. The data was sourced from the following sources (in priority sequence): company website, company benefits report/publications, news articles from reputable sources, and employee-sourced Glassdoor/Indeed reviews from the last three years.
21	Social	Total permanent and temporary employees expressed in FTEs (number)	Total number of full and part-time employees (expressed in FTEs).
22	Social	Total Employee Costs (reporting currency)	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	Social	Total CEO Compensation (reporting currency)	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.

24	Social	Median hourly pay for male employees (reporting currency)	Median hourly pay for all full and part-time male employees (does not include overtime).
25	Social	Median hourly pay for female employees (reporting currency)	Median hourly pay for all full and part-time female employees (does not include overtime).
26	Governance	Executives (number)	Total number of senior executives (defined as the top-tier executives as indicated company on website).
27	Governance	Non-male executives (number)	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.
28	Governance	Racially diverse executives (number)	Number of top tier executives who are racially diverse (visible minority) compared to the population of their executive peers in headquarter country. Based on assessment of bios, names and photos, located on the current company website.
29	Governance	Board directors (number)	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.
30	Governance	Non-male board directors (number)	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.
31	Governance	Racially diverse board directors (number)	Number of board directors who are racially diverse (visible minority) 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.
32	Governance	Sustainability pay link? (Yes/No)	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%.
33	Governance	Name of largest publicly traded supplier	The company's largest publicly traded supplier by total spend.
34	Economic	Gross revenue (reporting currency)	The corporation's Gross Revenue is the revenue before any item of expense, not net revenue.
35	Economic	Total capital expenditures (reporting currency)	Total capital expenditures (investments in plant, property, and equipment or similar). Found in the cash flow statement.
36	Economic	Total R&D (reporting currency)	Total Research and Development (R&D). Found in the income statement.
37	Economic	Total acquisitions and other investments (reporting currency)	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.

38	Economic	EBITDA (For financial companies, report operating income) (reporting currency)	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 CKIG: Banks and Investment Services.
39	Economic	Cash taxes paid (reporting currency)	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.
40	Economic	Defined benefit pension – fair value of plan assets (reporting currency)	The fair value of plan assets of defined benefit pension plans at year end.
41	Economic	Defined benefit pension - projected benefit obligation (reporting currency)	The projected benefit obligation (PBO) of defined benefit pension plans at year end.
42	Economic	Pension fund quality (reporting currency)	Amount spent by the employer on employee defined benefit pension plans, defined-contribution pension plans, or other retirement plans.
43	Economic	Fines/sanctions (USD)	Amount in US\$ that your company was required to pay in fines, penalties, or settlements. Only include entries of at least USD 100,000.