Strategy, Governance
and Engagement

- Criterion 1: The COP describes key aspects of the company's high-level sustainability strategy in line with Global Compact principles
- Impact of broader sustainability trends on the long-term prospects and financial performance of the organisation
- Major sustainability risks and opportunities in the near to medium term (3-5 years)
- Social and environmental impact of the organization's activities
- Overall strategy to manage sustainability impacts, risks and opportunities in the near to medium term (3-5 years)
- Key performance indicators to measure progress
- Major successes and failures during the reporting period

- Criterion 2: The COP describes effective decision-making processes and systems of governance for corporate sustainability
- Involvement and accountability of management (C-suite) in developing corporate sustainability strategy in line with Global Compact principles and overseeing its implementation
- Corporate governance structure (Board of Directors or equivalent) and its role in oversight of long-term corporate sustainability strategy and implementation in line with Global Compact principles
- Goals and incentive schemes for management (C-suite) to promote sustainability strategy in line with Global Compact principles

- Criterion 3: The COP describes engagement with all important stakeholders
- Regular stakeholder consultations in the area of human rights, labour, environment and anti-corruption
- List of stakeholder groups engaged by the organization
- Process for stakeholder identification and engagement
- Outcome of stakeholder involvement
- Process of incorporating stakeholder input into corporate strategy and business decision making

UN Goals and Issues

- Criterion 4: The COP describes actions taken in support of broader UN goals and issues
- Adoption or modification of business strategy and operating procedures to maximize contribution to UN goals and issues
- Development of products, services and business models that contribute to UN goals and issues
- Social investments and philanthropic contributions that tie in with the organization's core competencies, operating context and sustainability strategy
- Public advocacy on the importance of one or more UN goals and issues
- Partnership projects and collective actions in support of UN goals and issues

Human Rights

- Criterion 5: The COP describes robust commitments, strategies or policies in the area of human rights
- Commitment to comply with all applicable laws and respect internationally recognized human rights, wherever the company operates (e.g. the Universal Declaration of Human Rights)
- Statement of policy expressing commitment to respect and support human rights approved at the most senior level of the company
- Statement of policy stipulating human rights expectations of personnel, business partners and other parties directly linked to operations, products or services
- Statement of policy publicly available and communicated internally and externally to all personnel, business partners and other relevant parties

- Criterion 6: The COP describes effective management systems to integrate the human rights principles
- On-going due diligence process that includes an assessment of actual and potential human rights impacts
- Internal awareness-raising and training on human rights for management and employees
- Operational-level grievance mechanisms for those potentially impacted by the company's activities
- Allocation of responsibilities and accountability for addressing human rights impacts
- Internal decision-making, budget and oversight for effective responses to human rights impacts
- Processes to provide for or cooperate in the remediation of adverse human rights impacts that the company has caused or contributed to

- Criterion 7: The COP describes effective monitoring and evaluation mechanisms of human rights integration
- System to monitor the effectiveness of human rights policies and implementation, including in the supply chain
- Monitoring drawing from internal and external feedback, including affected stakeholders
- Leadership review of monitoring and improvement results
- Process to deal with incidents

- Criterion 8: The COP describes key outcomes of human rights integration
- Outcomes of due diligence process
- External and formal reporting of operations or operating contexts that pose risks of severe human rights impacts
- Disclosure of main incidents involving the company
- Outcomes of processes of remediation of adverse human rights impacts

Labour

- Criterion 9: The COP describes robust commitments, strategies or policies in the area of labour
- Reference to relevant international conventions and other international instruments (e.g. ILO Core Conventions)
- Reflection on the relevance of the labour principles for the company
- Written company policy (e.g., in code of conduct) on labour
- Inclusion of minimum labour standards in contracts with suppliers and other relevant business partners
- Specific commitments and goals for specified years

- Criterion 10: The COP describes effective management systems to integrate the labour principles
- Risk and impact assessments in the area of labour
- Allocation of responsibilities and accountability within the organisation
- Internal awareness-raising and training on the labour principles for management and employees
- Grievance mechanisms, communication channels and other procedures (e.g. whistleblower mechanisms) for reporting concerns or seeking advice

- Criterion 11: The COP describes effective monitoring and evaluation mechanisms of labour principles integration
- System to track and measure performance based on standardized performance metrics
- Audits or other steps to monitor and improve the labour performance of companies in the supply chain
- Leadership review of monitoring and improvement results
- Process to deal with incidents

- Criterion 12: The COP describes key outcomes of integration of the labour principles
- Outcome of due diligence and follow-up efforts to uphold the freedom of association right to collective bargaining
- Outcome of due diligence and follow-up efforts to eliminate forced labour
- Outcome of due diligence and follow-up efforts to abolish child labor
- Outcome of due diligence and follow-up efforts to eliminate discrimination
- Disclosure of main incidents involving the company

Environment

- Criterion 13: The COP describes robust commitments, strategies or policies in the area of environmental stewardship
- Reference to relevant international conventions and other international instruments (e.g. Rio Declaration on Environment and Development)
- Reflection on the relevance of environmental stewardship for the company
- Written company policy on environmental stewardship
- Inclusion of minimum environmental standards in contracts with suppliers and other relevant business partners

- Specific commitments and goals for specified years

- Criterion 14: The COP describes effective management systems to integrate the environmental principles
- Environmental risk and impact assessments
- Assessments of lifecycle impact of products, ensuring environmentally sound end-of-life management policies
- Allocation of responsibilities and accountability within the organisation
- Internal awareness-raising and training on environmental stewardship for management and employees
- Grievance mechanisms, communication channels and other procedures (e.g. whistleblower mechanisms) for reporting concerns or seeking advice regarding environmental impacts

- Criterion 15: The COP describes effective monitoring and evaluation mechanisms for environmental stewardship
- System to track and measure performance based on standardized performance metrics
- Leadership review of monitoring and improvement results
- Process to deal with incidents
- Audits or other steps to monitor and improve the environmental performance of companies in the supply chain

- Criterion 16: The COP describes key outcomes of integration of the environmental principles
- Indicators on uses of materials and energy
- Indicators on emissions, effluents, and waste
- Indicators on the company's initiatives to promote greater environmental responsibility
- Indicators on the development and diffusion of environmentally friendly technologies
- Disclosure of main incidents involving the company

Anti-Corruption

- Criterion 17: The COP describes robust commitments, strategies or policies in the area of anti-corruption
- Publicly stated formal policy of zero-tolerance of corruption (D1)
- Commitment to be in compliance with all relevant anti-corruption laws, including the implementation of procedures to know the law and monitor changes (B2)
- Statement of support for international and regional legal frameworks, such as the UN Convention against Corruption (D2)
- Carrying out risk assessment of potential areas of corruption (D3)
- Detailed policies for high-risk areas of corruption (D4)
- Policy on anti-corruption regarding business partners (D5)

- Criterion 18: The COP describes effective management systems to integrate the anti-corruption principle
- Support by the organization's leadership for anti-corruption (B4)
- Human Resources procedures supporting the anti-corruption commitment or policy, including communication to and training for all employees (B5 + D8)
- Internal checks and balances to ensure consistency with the anti-corruption commitment (B6)
- Actions taken to encourage business partners to implement anti-corruption commitments (D6)
- Management responsibility and accountability for implementation of the anti-corruption commitment or policy (D7)
- Communications (whistleblowing) channels and follow-up mechanisms for reporting concerns or seeking advice (D9)
- Internal accounting and auditing procedures related to anticorruption (D10)

- Criterion 19: The COP describes effective monitoring and evaluation mechanisms for the integration of anti-corruption
- Leadership review of monitoring and improvement results (D12)
- Process to deal with incidents (D13)
- Public legal cases regarding corruption (D14)
- Use of independent external assurance of anti-corruption programmes (D15)

- Criterion 20: The COP describes key outcomes of integration of the anti-corruption principle
- Outcomes of assessments of potential areas of corruption, where appropriate (Ref. D3)
- Outcomes of mechanisms for reporting concerns or seeking advice (Ref. D9)
- Indicators of Human Resources procedures supporting the anti-corruption commitment or policy
- Disclosure of main incidents involving the company

Value Chain
Implementation

- Criterion 21: The COP describes implementation of the Global Compact principles in the value chain
- Analysis of sustainability risk, opportunity and impact in the value chain, both upstream and downstream
- Policy on value chain, including a policy for suppliers and subcontractors
- Communication of policies and expectations to suppliers and other business partners
- Monitoring and assurance mechanisms (e.g. audits/screenings) for compliance in the value chain
- Awareness-raising, training and other types of capacity building with suppliers and other business partners

Verification and
Transparency

- Criterion 22: The COP provides information on the company's profile and context of operation
- Legal structure, including any group structure and ownership
- Countries where the organisation operates, with either major operations or operations that are specifically relevant to sustainability
- Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries)
- Primary brands, products, and/or services
- Direct and indirect economic value generated for various stakeholders(employees, owners, government, lenders, etc.)

- Criterion 23: The COP incorporates high standards of transparency and disclosure
- COP uses the Global Reporting Initiative (GRI) Sustainability Reporting Guidelines
- COP qualifies for Level B or higher of the GRI application levels
- COP includes comparison of key performance indicators for the previous 2-3 years
- Board, where permissible, approves COP and other formal reporting on corporate sustainability
- Relevant sustainability information from COP is included in annual financial report and filings

- Criterion 24: The COP is independently verified by a credible third-party
- Accuracy of information in COP is verified against assurance standard (e.g. AA1000, ISAE 3000)
- Accuracy of information in COP is verified by independent auditors (e.g. accounting firm)
- Content of COP is independently verified against content standards (e.g. GRI Check)
- COP is reviewed by a multi-stakeholder panel or by peers (e.g. Global Compact Local Network