

Annex A**Stakeholder Capitalism Metrics: Summary of Core Metrics**

ESG Domain	Theme	Core Metrics and Disclosure	Source	
Principles of Governance	Governing purpose	<i>Company's stated purpose</i>	<ul style="list-style-type: none"> ▪ The British Academy and Colin Mayer ▪ GRI 102-26 ▪ Embankment Project for Inclusive Capitalism (EPIC) and others 	
	Quality of governing body	<i>Composition, competencies, demographics, independence, and other descriptors of highest governance body</i>	<ul style="list-style-type: none"> ▪ GRI 102-22 ▪ GRI 405-1a ▪ IR 4B 	
	Stakeholder engagement	<i>Material issues impacting stakeholders</i>	<ul style="list-style-type: none"> ▪ GRI 102-21 ▪ GRI 102-43 ▪ GRI 102-47 	
	Ethical behavior		<i>Anti-corruption training, policies, incidents, and stakeholder engagement initiatives</i>	<ul style="list-style-type: none"> ▪ GRI 205-2 ▪ GRI 205-3
			<i>Protected ethics advice and reporting mechanisms</i>	<ul style="list-style-type: none"> ▪ GRI 102-17
Risk and opportunity oversight	<i>Identification of material risk factors and opportunities facing the company</i>	<ul style="list-style-type: none"> ▪ EPIC ▪ GRI 102-15 ▪ WEF Integrated Corporate Governance ▪ IR 4D 		
Planet	Climate change	<i>Greenhouse gas (GHG) emissions reporting</i>	<ul style="list-style-type: none"> ▪ GRI 305:1-3 ▪ TCFD ▪ GHG Protocol 	
		<i>TCFD implementation</i>	<ul style="list-style-type: none"> ▪ Recommendations of the TCFD ▪ CDSB R01, R02, R03, R04 and R06 ▪ SASB 110 ▪ Science Based Targets initiative 	
	Nature loss	<i>Land use and ecological sensitivity reporting</i>	<ul style="list-style-type: none"> ▪ GRI 304-1 	

ESG Domain	Theme	Core Metrics and Disclosure	Source
	Freshwater availability	<i>Water consumption and withdrawal reporting in water-stressed areas, including estimates for entire upstream and downstream value chain</i>	<ul style="list-style-type: none"> SASB CG-HP140a.1, WRI Aqueduct water risk atlas tool
People	Dignity and equality	<i>Diversity and inclusion indicators per employee category</i>	<ul style="list-style-type: none"> GRI 405-1b
		<i>Pay equality indicators (basic salary and remuneration) per employee category (e.g., men to women)</i>	<ul style="list-style-type: none"> Adapted from GRI 405-2
		<i>Wage levels ratios (e.g., standard entry-level wage to local minimum wage and CEO to median employee total annual compensation)</i>	<ul style="list-style-type: none"> GRI 202-1 Adapted from Dodd-Frank Act, US SEC Regulations
		<i>Risk management for incidents of child, forced or compulsory labor</i>	<ul style="list-style-type: none"> GRI 408-1b GRI 409-1
	Health and well-being	<i>Health and safety indicators, including scope of healthcare access provided for employees</i>	<ul style="list-style-type: none"> GRI:2018 403-9a&b GRI:2018 403-6a
	Skills for the future	<i>Training provided (hours and total spend) by gender and employee category</i>	<ul style="list-style-type: none"> GRI 404-1 SASB HC 101-15
Prosperity	Employment and wealth generation	<i>Absolute number and rate of new employment and turnover by demographic categories</i>	<ul style="list-style-type: none"> Adapted, to include other indicators of diversity, from GRI 401-1a&b
		<i>Direct economic value generated and distributed; financial assistance received by the government</i>	<ul style="list-style-type: none"> GRI 201-1 GRI 201-4
		<i>Total CAPEX minus depreciation; share buybacks plus dividend payments</i>	<ul style="list-style-type: none"> As referenced in IAS 7 and US GAAP ASC 230
	Innovation of better products and services	<i>Total R&D expenditures</i>	<ul style="list-style-type: none"> US GAAP ASC 730
	Community and social vitality	<i>Total tax paid by category of tax</i>	<ul style="list-style-type: none"> Adapted from GRI 201-1