

Examples of financially material ESG factors

Environmental

- Resource efficiency
- Water-related risks
- Building materials
- Climate change strategy
- CO₂ from logistics
- Electricity generation
- Emission products
- Environmental policy/management system
- Environmental reporting
- Fleet age
- Hazardous substances
- International production standards
- Landfilling and alternatives
- Local air quality
- Manufactured gas plants
- Mineral waste management
- Packaging
- Product stewardship
- Raw material sourcing
- Recycling strategy
- Refining / cleaner fuels
- Releases to the environment
- Route network
- Transport and logistics
- Volatile organic compounds
- Hazardous substances in supply chain

Social

- Occupational health and safety
- Standards for suppliers
- Talent attraction & retention
- Code of ethics for advertising
- Dilemmas in lending/financing
- Corporate citizenship
- Digital inclusion
- Editorial policy
- Enabling local development
- Health outcome contribution
- Healthy living
- Human capital development
- Human rights & corruption
- Impact of telecommunication services
- Local impact of business operations
- Noise
- Protection of children
- Responsible marketing policies
- Social impacts on communities
- Social integration
- Social reporting
- Stakeholder engagement
- Strategy to improve access to drugs or products

Governance

- Risk & crisis management
- Supply chain management
- Antitrust policy
- Brand management
- Codes of conduct / compliance
- Combating smuggling
- Compliance with applicable export control regimes
- Customer relationship management
- Diversification
- Exploration & production
- Innovation management
- IT security
- Lobbying activities
- Marketing practices
- Non-financial project evaluation
- Piracy
- Price risk management
- Privacy protection
- Product quality and recall management
- Research and development
- Scorecards / measurement systems
- Service development
- Stakeholder engagement
- Anti-crime measures
- Transparency