

## SDPI Interoperability Guide (working document)

This Interoperability Guide was developed to help SDPI users leverage their SDPI report for CSRD /ESRS compliance purposes.

This first edition is intended to test its interoperability. It will be reviewed and updated based on feedback from reporting institutions. Revisions will also be informed by the further evolution of the ESRS framework and its standards and any amendments of SDPI.

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<b>SDPI Interoperability Guide for ESRS - Summary</b>	
<b>Summary coverage of ESRS</b>	<b>Disclosure Requirements</b>
ESRS 2 - GENERAL DISCLOSURES	SBM-1, SBM-2, SBM-3, GOV-1
ESRS E1 CLIMATE CHANGE	E1-5, E1-6
ESRS E2 POLLUTION	E2-5
ESRS E3 WATER AND MARINE	E3-4
ESRS E4 BIODIVERSITY AND ECOSYSTEMS	E4-1
ESRS E5 RESOURCE USE AND CIRCULAR ECONOMY	E5-3, E5-4, E5-5
ESRS G1 BUSINESS CONDUCT	G1-2, G1-3, G1-4, G1-5
ESRS S1 OWN WORKFORCE	S1-1, S1-2, S1-3, S1-4, S1-6, S1-7, S1-8, S1-9, S1-10, S1-12, S1-13, S1-14, S1-15, S1-16, S1-17
ESRS S2 WORKERS IN THE VALUE CHAIN	S2-1
ESRS S3 AFFECTED COMMUNITIES	S3-4

## SDPI Interoperability Guide for ESRS - Full details

Sustainable Development Performance Indicators (SDPI)		Referenced under European Sustainability Reporting Standards (ESRS)		
Tier I		ESRS	Disclosure Requirements	Paragraph
I.A.1	Revenue	ESRS 2 - GENERAL DISCLOSURES	SBM-1 – Strategy, business model and value chain	40 b AR 12-13
I.A.2	Net value add	Not in ESRS		
I.A.3	Taxes and other payments to the government	Not in ESRS		
I.A.4	Green investment	ESRS E4 BIODIVERSITY AND ECOSYSTEMS	E4-1 – Transition plan and consideration of biodiversity and ecosystems in strategy and business model	AR1e
I.A.5	Community investment	ESRS S3 AFFECTED COMMUNITIES	S3-4 – Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	AR34c AR25b AR37
I.A.6	Total expenditures on research & development	Not in ESRS		Not in ESRS
I.A.7	Local Procurement	Not in ESRS		Not in ESRS
I.B.1	Water recycling and reuse	ESRS E3 WATER AND MARINE RESOURCES	E3-4 – Water consumption	28c
I.B.2	Reduction of waste generation by reused, re-manufactured and recycled	ESRS E5 RESOURCE USE AND CIRCULAR ECONOMY	E5-5 – Resource outflows	37b
I.B.3	ODS and chemicals	ESRS E2 POLLUTION	E2-5 – Substances of concern and substances of very	34
I.C.1	Average hours of training per year per employee	ESRS S1 OWN WORKFORCE	S1-13 – Training and skills development metrics	83b AR78
I.C.2	Expenditure on employee training per year per employee	Not in ESRS		
I.C.3	Employee wages and benefits as a proportion of revenue	Not in ESRS		

<b>I.C.4</b>	Expenditures on employee health and safety	Not in ESRS		
<b>I.C.5</b>	Percentage of employees covered by collective bargaining agreement	ESRS S1 OWN WORKFORCE	S1-8 – Collective bargaining coverage and social dialogue	60a AR66
<b>I.D.1</b>	Number of board meeting	Not in ESRS		
<b>I.D.2</b>	Board members by age range	Not in ESRS		
<b>I.D.3</b>	Number of meetings of audit committee and attendance	Not in ESRS		
<b>I.D.4</b>	Compensation: Total compensation per board member	Not in ESRS		
<b>I.D.5</b>	Average hours of training on anti-corruption issues per year per employee	ESRS G1 BUSINESS CONDUCT	G1-3 – Prevention and detection of corruption and bribery	21c AR7
<b>Tier II</b>	Context-Based and Transformative Disclosure Indicators	ESRS E2 -E5	Specify the use of ecological thresholds when setting targets	E2 (24, AR16 17) E3 (24, AR22) E4 (32, AR27(e)) E5 (26, AR14)
<b>II.A.1</b>	GHG emissions Scope 1 und 2	ESRS E1 CLIMATE CHANGE	E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions	44a-b AR39
<b>II.A.2</b>	GHG emissions Scope 3	ESRS E1 CLIMATE CHANGE	E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions	44c AR 46
<b>II.A.3</b>	Water use	ESRS E3 WATER AND MARINE RESOURCES	E3-4 – Water consumption	24 28a-b AR22 AR28
<b>II.A.4</b>	Hazardous waste treatment	ESRS E5 RESOURCE USE AND CIRCULAR ECONOMY	E5-5 – Resource outflows	26 39 AR14
<b>II.A.5</b>	Renewable Energy	ESRS E1 CLIMATE CHANGE	E1-5 – Energy consumption and mix	37c AR34

<b>II.A.6</b>	LCA and circular economy	ESRS E5 RESOURCE USE AND CIRCULAR ECONOMY	E5-3 – Targets related to resource use and circular economy E5-4 – Resource inflows E5-5 – Resource outflows	24 30 35
<b>II.B.1</b>	Fiscal disclosure	Not in ESRS		
<b>II.B.2</b>	Tax gap	Not in ESRS		
<b>II.B.3</b>	CEO-worker pay ratio	ESRS S1 OWN WORKFORCE	S1-16 – Remuneration metrics (pay gap and total remuneration)	S1-16 <sup>(1)</sup> <sub>(SEP)</sub> 97b
<b>II.B.4</b>	Living wage gap	ESRS S1 OWN WORKFORCE	S1-10 – Adequate wages	S1-10 <sup>(1)</sup> <sub>(SEP)</sub> 69-71
<b>II.B.5</b>	Distribution of surplus or profits	Not in ESRS		Not in ESRS
<b>II.B.6</b>	Gender pay gap	ESRS S1 OWN WORKFORCE	S1-16 – Remuneration metrics (pay gap and total remuneration)	97a AR98-100
<b>II.B.7</b>	Gender diversity: hiring	Not in ESRS		
<b>II.B.8</b>	Gender diversity: promotion	Not in ESRS		
<b>II.B.9</b>	Gender equality: proportion of women in managerial positions	ESRS S1 OWN WORKFORCE	S1-9 – Diversity metrics	64 66a
<b>II.B.10</b>	Caregiving support programmes	ESRS S1 OWN WORKFORCE	S1-15 – Work-life balance metrics	91
<b>II.B.11</b>	Occupational Injuries	ESRS S1 OWN WORKFORCE	S1-14 – Health and safety indicators	84a-e
<b>II.B.12</b>	Harassment and discrimination	ESRS S1 OWN WORKFORCE	S1-1 – Policies related to own workforce S1-17 – Incidents, complaints and severe human rights impacts	24a-d 103a
<b>II.B.13</b>	Access to remedy	ESRS S1 OWN WORKFORCE	S1-1 – Policies related to own workforce S1- 3 – Processes to remediate negative impacts and channels for own workers to raise concerns S1-4 –Taking action on material impacts and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions and approaches	20c 32a 38b AR27
<b>II.B.14</b>	Discrimination in hiring and promotion	ESRS S1 OWN WORKFORCE	S1-1 – Policies related to own workforce	24a-d
<b>II.B.15</b>	Union density	ESRS S1 OWN WORKFORCE	S1-8 – Collective bargaining coverage and social dialogue	60a-c AR66
<b>II.B.16</b>	Worker Participation	ESRS S1 OWN WORKFORCE	S1-2 – Processes for engaging with own workers and workers’ representatives about impacts	27a-e AR24a

<b>II.B.17</b>	Contingent and subcontracted workers	ESRS S1 OWN WORKFORCE	S1-7 – Characteristics of non-employees in the undertaking's own workforce	55a-c 56 AR62
<b>II. B.18</b>	Hiring of vulnerable groups	ESRS S1 OWN WORKFORCE	S1-2 – Processes for engaging with own workers and workers' representatives about impacts S1-12– Persons with disabilities	28 AR25a 78
<b>II.B.19</b>	Long-Term work contracts	Not in ESRS		
<b>II.B.20</b>	Employee turnover rate	ESRS S1 OWN WORKFORCE	S1-6 – Characteristics of the Undertaking's Employees	50c
<b>II.B.21</b>	Responsible and ethical sourcing	ESRS S2 WORKERS IN THE VALUE CHAIN ESRS G1 BUSINESS CONDUCT	S2-1 – Policies related to value chain workers G1-2 – Management of relationships with suppliers	S2-1 - 19, AR15 G1-2 - 14, 15a-b
<b>II.B.22</b>	Training of vulnerable groups	Not in ESRS		
<b>II.B.23</b>	Work integration	Not in ESRS		
<b>II.C.1</b>	Corporate political influence	ESRS G1 BUSINESS CONDUCT	G1-5 – Political influence and lobbying activities	29a-b AR9-10
<b>II.C.2</b>	Context-based triple bottom line accounting	Not in ESRS		
<b>II.C.3</b>	Amount of total fines paid	Not in ESRS		
<b>II.C.4</b>	Amount of corruption-related fines	ESRS G1 BUSINESS CONDUCT	G1-4 – Incidents of corruption or bribery	G1-4 24a
<b>II.C.5</b>	Public Sharing	Not in ESRS		
<b>II.C.6</b>	Number and percentage of women board members	ESRS 2 - GENERAL DISCLOSURES	GOV-1 – The role of the administrative, management and supervisory bodies	21d
<b>II.C.7</b>	Term limits of board of directors	Not in ESRS		
<b>II.C.8</b>	Resilience	ESRS 2 - GENERAL DISCLOSURES	SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model	48f-g
<b>II.C.9</b>	Attendance at annual general meetings	Not in ESRS		

<b>II.C.10</b>	Democratic elections	Not in ESRS		
<b>II.C.11</b>	Legitimation of management	Not in ESRS		
<b>II.C.12</b>	Stakeholder participation	ESRS 2 - GENERAL DISCLOSURES	SBM-2 – Interests and views of stakeholders	45a-d