	SDGs		Multil	ilateral O	rganizati	ons			Interna	tional St	andards		Int	ternation	al Initiativ	res			Europe	an/UK In	itiatives			US	Chir	ia		Stoc	k Exchar	nges		Rating A	gencies	Fir	nancial In	nstitutuio	ns
HCBM GUIDING PRINCIPLES	<u>\$DG\$</u>	OECD	OII	IEC	EHS Guidelines (IFC)	<u>UNGC</u>	UNGP	150	GRI	ESIA	SASB Materiality Map	Equator Principles	COP	Caux	EPIC	Vatural Capital Coallition / Social & Human Capital	European non binding. guidelines	Technical expert group on sustainable finance (EC)	EU climate benchmark and ESG disclsures	Guidelines on reporting, climate-related information	Sustainable Blue Economy Finance Principles	EBRD	FRC	Green New Deal	Green Investment Principles for the Belt and Road Initiative	Green Investments Guidelines	World Federation of Exchanges (SSE)	FTSE Rusell	Hawkamah ESG Pan Arab. IndeX	rustralian Security EXchange	Singapore EXchange	BCORP	Vigeo eiris	Patamar Capital	Banca di Italia ESG investment	<u>NN IP</u>	Candriam
	i h	Guidelines for Multinational Enterprises	Tripartite Declaration of IFF Principles St. concerning Er Mulfandoral are Exceeptives and Sc. Social Policy	FC Performance 1 itandards on 1 invicamental is and Social 5 iostalnability of	The Invivormental, Health and Safety guidelines of IFC and WRG	United Nations G Robal Compact P	inited Nations kidding vinciples on luman Rights	Guidance on social responsibility	Sustainability	Guidelines for Environmental & Social Impact Assessment by World Business Council for Sustainable Development	Reporting standards on sustainability topics	Environmental and social risk management framework for financial institutions of designated countries	Carbon Disclosure Project	Caux round table for moral capitalism	Embankment Project for Inclusive Capitalium	The Natural Capital Protocol / The Social & Human Capitl Protocol	European Union Commission on non-financial reporting	EU commission on talkonomy or sustainable finance	European Comission TEG interim report on EU climate benchmarks and benchmarks and disclosures	5		Suropean Bank for Reconstruction and Development Performance Regularments and Guidance	UK Financial Reporting Council		Green Investment Principles for the Th Belt and Road by M the Green Ar Finance Leadership Program	ne Asset fi innagement e isociation of p sina S	VFE principles Lc or sustainable Ca Krhanges ar artner with iss ustainable int lock EXchanges CS	andon Stock hichange Group and guidance for issues on integration of SG	Standard & Poor's and the institute for Cosporate Governance for the MENA region's ESG indeX for the Pan Arab region	ESG reporting guide for Australian companies	Guide to sustainability reporting for listed companies	Certification for profit companies on social and eminormental performance	Endependent ESG rating agency	Social venture capital firm headquarter in SF focused on South East Asia investments	Italian central bank ESG guideline on own investments	Netherlands based asset manager	European Asset Management Company
CBM ECONOMIC PRINCIPLES (EP) and GOALS (GEP)																																					
P1. PROFIT IS ON THE SAME PRIORITY LEVEL WITH THE SOCIAL, ENVIRONM	ENTAL AND	INTEGRIT	Y PRINCIPL	LES	Т	Т	- 1	-					г		_		Т		Т		Т	- 1	Т		Т	Т					Г	_	_	_	1 1		_
EP 1.1. The Human-Centered Enterprise (HCE) has in its bylaws profit on the same priority level with ethical, social and environmental principles.	.1-17													х	х	х					х		×						х			х	Ш	х		Ш	х
EP.1.2. Economic value and impacts generated by the company should enefit the company, its shareholders and its stakeholders	.7-11	Х	х					х	х		х	х		х	х	х	х	х	x		х	х			x		х		х	х	х	х	х	х	х	х	х
CBM SOCIAL SUSTAINABILITY PRINCIPLES (SSP) and GOALS (GSSP)																																					
SP-1. RESPECT FOR HUMAN RIGHTS PRINCIPLE Soal GSSP-1.1. Enterprises shall respect human rights, particularly, the light to human dignlyt, the right to lequal dignlyt, the right to lequal thy, the right to oprivacy, the right to freedom, the right to work, the right to health.	II 1-17*	х	х	х		х	х	х	х	х	х	x		х		х	x		х		x	х	х				х	х	х		х	x	х	x		x	x
such as employees) of external stakeholders (such as suppliers,	,5, 8, 9, 10	х	х	х		х	х	х	х	х	х	х		х		х	х		x		х	х	х				х	х	х		х	х	х	х		х	х
ndigenous people, etc.). Essential IR SSP-2. ADEQUATE WAGES AND DIGNIFIED FAMILY LIVING PRINCIPLE		!				!	!						<u> </u>				<u> </u>		<u> </u>												<u> </u>						_
Goal GSSP-2.1. Business shall provide wages that guarantee an adequate standard of living for the worker and his/her family (remuneration and	,2,3,4,5,6,7 9, 11; 8.8; 10.4	х	x	х		х	Х	х	х	x	x			х	x	x			х		х	х		х			х					х	х	x		х	x
Goal GSSP-2.2.Contribution to quality of life in the employee's families. 6,	1,2,3, 4, ,7,10,11,13 ,15; 5.4; 16.6	х	х					х		х				х	х	x					х	x		х								х	х	х			
SSP-3. HEALTHY AND SAFE WORK ENVIRONMENT PRINCIPLE	10.0				!								l				1		1																		
Goal GSSP-3.1. Respect/comply with labor rights and promote safe and secure working environments for all workers, including migrant workers, n particular women migrants, and those in precarious employment.	8.8; 8.5; 5; 3	х	x	х	x	x	Х	х	х	х	х	х		х	х	х	x		х		х	х		х			х	х	х		х	х	х	х		х	х
Soal GSSP-3.2. Right to a safe and secure working environment for all workers, including migrant workers, in particular women migrants, and those in precarious employment. Essential PR	8; 5; 3; 10	×	x	x	x	x		x	x	x	×	x			x	х	x		x		x	×		х			x	х	x	х	х	x	х	x		х	
Goal GSSP-3.3. Favorable and healthy conditions of work Essential IR SSP-4. EQUAL TREATMENT AND EQUAL EMPLOYMENT OPPORTUNITIES	8; 3	х	х		х	х			Х	Х	х	Х		Х	х	Х	х		х		х	Х		Х			х	Х	Х	Х	х	х	Х	х		х	Х
	5.5; 5a; 10.3; 16b	х	х	х		х		х	х		х	х				x	x		x		х	х		х			х		x	x		х	х				
Goal GSSP-4.2. Equal pay for equal work/work for equal value. <u>Essential</u> <u>R.</u>	5; 10; 8.5	х				х		х			х	х		х	х	х	х		х			х		х			х		х	х		х	х	х			
Soal GSSP-4.3. Enterprises shall promote equal Opportunities between 8 men and women: Positive Action <u>Essential IR</u>	3.5; 5.5; 10.3	х		х		х	х	х	х		х	х		х	х	х	х		х		х	х		х			х		х	х	х	х	х	х	х		х
Goal GSSP-4.4. Equal Opportunities. Business shall contribute to promote equal opportunities for persons with disabilities. <u>Essential PR</u>	5; 10; 8.5	х				х	х	х	х		х			х	х	х	x		x			х		х					х		х	х	х				х
Goal GSSP-4.5. Special protection for vulnerable workers: minors, pregnant women, persons with disabilities, IGBT. <u>Essential PR</u>	5; 8, 10	х				х	х	х	х	х	х			х	х		х		х			х					х		х		х	х	х				х
Goal GSSP-5.1. Prohibition of any form of child labor. <u>Essential IR</u>	16.2; 8.7; 5.2	х	х	х		х	х	х	х	х	х	x		х		х	х		х		х	x		Ī			х	x	х		х	х	х	х		х	х
No recruitment and use of child soldiers. Essential IK	8.7; 5.2	х	х	х		х	Х	х	х	х	х	х		х		х	х		х		х	х						х	х		х	х	х	х		х	х
SSP-6. EMPLOYEE/S COLLECTIVE RIGHTS PRINCIPLE Soal GSSP-6.1. Freedom of association and Right to Collective Bargaining. 1 1 1	8.8; 16.6; 6.3; 16.10;	x	х	х		х	х	х	х		x	x			х		х		х		х	х		х			х	x	х			х	х				x
Goal GSSP-6.2. Enterprises shall respect the exercise of the right to strike. Essential PR	5.5 8.8	х	х			х					х	х					х		х			х		х				х	х			х	х				
																										_		_							_		

Goal GSSP-8.1. The enterprise should provide training to its employees to improve their skills, should encourage lifelong learning and assist career ending resulting from termination of employment or retirement. <u>Essential</u> <u>IR/PR</u>	4; 8.3; 8.6	х		х	х			x	х	x	х				х	x	х				х	х		х	x	Ī		x	х		х	x	х				x	
Goal GSSP-8.2. The enterprise should take action to improve the	4.3,4.4,4.5; 8.6; 8.b	х			х		х	х							х	х	х					х						х	х		х	х	х				х	
SSP-9. POSITIVE COMMUNITY IMPACT PRINCIPLE			•			•		•	•	•			•									•		•														
Goal GSSP-9.1. The enterprise should aim for positive community impact	11 1-7;	х	x	х	х			х	х	х	х	х		х		x	х				х	x	х	х	х			х	х	x	x	х	х	х		х	х	х
from its operations. <u>Essential IR</u>	11a,c 11 1-7; 11		-																			-																-
Goal GSSP-9.2. Impact on Quality of Life in the Community. Essential PR	a,c	х	х	х	х		Х	х	х	х	х	х		х		Х	х				х	х	х	х	х			Х	Х	х	х	х	х	х		х	х	х
Goal GSSP-9.3. Protection and preservation of the cultural heritage. Respect protect and preserve the culture, knowledge and language of indigenous people. <u>Essential PR</u>	2.5; 4; 8.9; 10; 11; 17			х		Х		Х		x	х	х		х		х					х	х		х					х		х	х						х
SSP-10. CUSTOMER PROTECTION PRINCIPLE																																						
Goal GSSP-10.1. The enterprise must ensure protection of its customers' health and safety. <u>Essential PR</u>	12; 4; 3 10;etc.	х		х			Х	х	х	х	х	х		х	х	x	х				х	x	х					х	х	х	х	х	х	х			х	х
Goal GSSP-10.2. The enterprise must meet the requirements for labeling and marketing. Essential PR/IR	12	х						х	х		х			х	х	х	х		х										х		х	х	х					х
Goal GSSP-10.3. The enterprise must protect its customers' privacy and data Essential PR	12,3,16	х					Х	x	х		х				х	x											х		х								х	х
Other Social Guidelines																																						
Employee consultation and /or participation CEO pay ratio / gender pay ratio		Х	Х	х		Х	Х	х	X X	х	Х				X	X	X					Х	X X				Х		X	X		X	X	Х	Х		X	
Non-financial benefits to employees (housing / healthcare)		+	х	х			+		X	х	х		1		X	_^	_^					х		х					X	_^		X	_^	- 4			L^	Х
Employee turnover / temporary worker ratio									Х						Х		х										х	Х		Х		Х	Х					
Impacts on vulnerable consumers / Consumer relations including consumer satisfaction	I	х	Ī	I			Ţ	х	I	I	х	I	I		х	х	х				T	Ī	I	I	I	I	I	х		х		х	х		T		х	1
Access & affordability for consumers (universal needs, underserved		х		T							х	T			х	x	х						T		T		T		х			х		х			х	
markets) Land acquisition and involuntary resettlement		-	_	х			-	_	_	х	X	х	_								\vdash	х				-								\vdash	\vdash			\vdash
Supply chain social factors		х		x				х	х		Х			Х		Х	х					Х	х		х		х	Х				Х	Х	х		Х		
Involvement in controversial industries (tobacco, weapons, etc.)																		Х	Х																	Х	Х	Х
HCBM ENVIRONMENTAL SUSTAINABILITY PRINCIPLES (ESP) and GOALS (GESP)																																						
ESP-1. PRECAUTIONARY APPROACH AND ENVIRONMENTAL COMPLIANCE PF	RINCIPLE																																					
Goal GEER 1.1 Businesses should support a prosputionary approach to			1									Т										1				T												
environmental challenges. <u>Essential IR</u>	13;14; 15	х	х	х	х	х	х	х	х	х	х		х	х		Х		Х	х	х	х	х	х	х	х	х	х		х	х	х	х	х			х	х	х
Goal GESP-1.2. Compliance with national, sub-national, regional, and local environmental laws and regulations. <u>Essential IR</u>	13;14; 15;16; 10	х	х	Х	х	х	х	х	х	х	х	Х	х	х		х		х	х	х	х	х	Х	х	Х	х		Х	х	х	х	х	х		х	х	х	х
Goal GESP-1.3. Compliance with the international environmental conventions and agreements and promotion of greater environmental responsibility and climate change action. <u>Essential IR</u>	13;14; 15; 16	x	x	х	х	x	x	х	х	х	х	х	х	х		х		х	х	х	х	х	х		х	х		х	х	х	х	х	х		x	х	х	х
ensure damage repair. Enterprisers are subject to the polluter pays principle and to the principle of environmental liability. <u>Essential IR</u>	13;14; 15; 16	x	х	x				x	x		х			х		х	х	х		х	х	x	x	x		x			х	x	х	х	х					х
ESP-2. MINIMIZE CONSUMPTION OF MATERIALS AND WATER RESOURCES P	RINCIPLE																																					_
Goal GESP-2.1. Enterprise should optimize the use of resources. Materials used by an enterprise should be minimized. <u>Essential PR</u>	10; 12	х	х	х	х	х		х	х	х	х	х	х		х	х	х	х	х	х	х	х		х	х	х	х	х	х	х			х				х	
Goal GESP-2.2. Recycle input materials used/Reclaimed products and their packaging materials must be maXimized. Essential PR	12	х	х	х	x	х		х	х		х						х	х	х	х	х					x	х		х				х					
Goal GESP-2.3. Enterprises must minimize their consumption of water and water withdrawal. <u>Essential PR</u>	13,14.6	x	х	х	х	х		х	х	х	х		х		х	х	х	х	х	х	х	х		х	х		х	х	х	х	х	х	х		х	х	х	
Goal GESP-2.4. Enterprise must avoid environmental damage to water sources significantly affected by withdrawal of water. <u>Essential PR</u>	13,14, 15, 6	х	х	х	x	х		х	х	х	х		х		х	х	х	х	х	х	х	х		х	х			х	х	х	х		х					
Goal GESP-2.5. Water recycled and reused must be increased. Essential PR	6, 12	х	х	х	х	х		х	х	х	х		х		х	х	х	х	х	х	х	х				х	х	х	х	х	х	х	х		х			
ESP-3 ENERGY CONSUMPTION OPTIMIZATION PRINCIPLE																																						
Goal GESP-3.1. Enterprise should increase the proportion of renewable energy used for energy consumption within the organization. Essential PR	7	х	х	х	х	х	х	х	х	х	х		х		х	х	х	х	х	х	х	х		х	х		х	х	х	х	х	х	х		х	х	x	
Goal GESP-3.2. Enterprise should increase the proportion of renewable energy used for energy consumption outside the organization. <u>Essential PR</u>	7	х	х	х	х	х	х	х	х	х	х		х		х	х	х	х	х	х	х	х		х	х		х	х	х	х	х	х	х		х	х	х	
Goal GESP-3.3. An enterprise must improve energy efficiency and maXimize reduction of energy consumption through reduction initiatives in its operations. Essential PR	7,12	x	х	х	х	х	x	х	х	х	х	х	х		х	х	х	х	х	х	х	х		х		х	х	х	х	х	х	х	х		х		х	
Goal GESP-3.4. Reduction in energy requirements of products and services should be made whenever possible. <u>Essential PR</u>	7,12	х	х	х	х	х	х	х	х			х	х		х	х	х	х	х	х	х	х		х		х	х		х	х	х	х	х				х	
ESP-4 MINIMIZATION OF WASTE GENERATION AND DISPOSAL PRINCIPLE			-					-	-	-		-	-									-		-		-												
Goal GESP-4.1. Enterprise should avoid generating waste and if this is not possible it should ensure efficient management of its waste and effluents. Essential IR	12; 11.6;	х	х	х	х	х		х	х	х	х	х	х		х	х	х	х	х	х	х	х		х	х			х	х	х	х	х	х			х	х	
Goal GESP-4.2. Enterprise should reduce its discharged waste. It should choose the eco-friendliest effluent and waste discharge method by quality and destination and the most efficient disposal method by type waste. Essential IR	12; 11.6;	x	x	х	x	x		x	x	х	x	x	х		x	x	х	х	х	х	x	x		х				х	х	x		х	x				х	

Essential IR Goal GESP-4.5. Water bodies affected by water discharges and/or runoff 14; 15	x			
should be minimized and reduced. Essential IR ESP-S MINIMIZATION OF EMISSIONS INTO AIR PRINCIPLE Goal GESP-S.I. Enterprises should reduce and minimize both direct and indirect greenhouse gas (GHG) emissions and their intensity, including conne-despetial gustharnes (OSOS), and intropen oxides (MOX) and sulfur	×	+		1 1
Goal GESP-S.1. Enterprises should reduce and minimize both direct and indirect greenhouse gas (GHG) emissions and their intensity, including cone-depleting substances (ODS), and introgen oxides (NOX) and sulfur		/		
Indirect greenhouse gas (GHQ) emissions and their intensity, Induding corone-depleting usbatances (OSA) and nitrogen coldeting (NOX) and suffusy (NOX) and s	-			
	x	х	х	x
to develop a CO2 offset to mitigate unavoidable emissions. <u>Essential PR</u>	х		х	x
ESP-6 IMPACT ON BIODIVERSITY PRINCIPLE	$\overline{}$	$\overline{}$	_	$\overline{}$
Goal GSP-6.1. Enterprise should limit the number of operational sites owned, leased, managed in, or adjacent to, protected areas and areas of 13, 14,15 X X X X X X X X X X X X X X X X X X X				
Goal GSSP-6.2. Enterprise must avoid making significant negative impacts on biodiversity through its activities, products and/or services. Essential 12, 15, 14 X X X X X X X X X X X X X X X X X X	х			
Goal GESP-6.3. Enterprise play major role regarding the protection of biodiversity by increasing the areas of habitats protected for restored by 12, 15, 14 X X X X X X X X X X X X X X X X X X	х			
Goal GESP-6.4. Enterprises must identify endangered plant and animal UCN Red List Species and national conservation list. Species with habitats la areas affected by operations and where its activities pose at threat to the species, and frust must initiate appropriate steps to avoid harm and to prevent the eXtinction of Species. Essential PR				
ESP-7 ENVIRONMENTALLY RESPONSIBLE BUSINESS PRINCIPLE				
Goal GESP-7.1. Enterprises should provide environmental information and 16 X X X X X X X X X X X X X X X X X X	х	\coprod	х	х
the value chain for minimization of the negative environmental impacts in 32, 33,14,15 X X X X X X X X X X X X X X X X X X X	х	х	<u> </u>	х
Goal GESP-7.3. Extended Producer Responsibility. Essential PR 12 X X X X X X X X X X X X X X X X X X		Щ	_	$oldsymbol{\sqcup}$
Cost GSS 9.1 Extrameter - should advance representation (FS) 9.0 11.33.5	х			
Goal GESP-8.2. Enterprises should adopt self-regulation and control. 16 X X X X X X X X X X X X X X X X X X X			х	х
Goal GESP-8.3. Enterprises should measure in order to improve. Essential 16 X X X X X X X X X X X X X X X X X X	\perp		х	х
Goal GESP-8.4. Enterprises should take into account the environmental needs and eXpectations of interested parties (stakeholders). Essential PR	х			х
Goal GESP-8.5. Enterprises should get involved in addressing the local and global environmental challenges. <u>Essential PR</u>	х			
Goal GESP-8.6. Businesses should encourage the development and diffusion of environmentally friendly technologies. Essential PR 9,11,12 X X X X X X X X X X X X X X X X X X X	х			Ш
Other environmental guidelines				
of products and services	х			
Involvement in supply chains of conflict minerals (tin, tantalum, tungsten, gold, etc.)				آلــــا
Noise prevention and mitigation X X X X X X X X X X X X X X X X X X X	х	+	\vdash	х
No involvment in deforestation X X X X X X X X X X X X X X X X X X X	\mp	\blacksquare	<u> </u>	х
Business opportunities and risks that climate change regulation presents X X X X X X X X X X X X X X X X X X	+	+	x	х
of reasonably foreseeable changing weather patterns/climate conditions	Щ	\perp		<u></u>
HCBM INTEGRITY PRINCIPLES (IP) and GOALS (GIP) IP-1 ETHICAL AND MORAL BUSINESS CONDUCT PRINCIPLE				
Goal GIP-1.1. Businesses abide by principles of mutual respect,				
stewardship, honesty, trustfulness, justice, interdependence, caring for	x x	x	х	х
Goal GiP-1.2. Businesses must respect the principle of good faith and avoid abuse of rights in their relationships with stakeholders. Essential IR	x x	×	х	х
IP-2 ANTI-CORRUPTION/ANTI-BRIBERY PRINCIPLE				
	х	х	х	х
Goal GIP-2.1. Businesses abide by principles of Anti-corruption/bribery, fraud, embezziement and collusion. Essential IR				

Goal GIP-2.3. Businesses should avoid business partners (suppliers, contractors, intermediaries, agents, subsidiaries, affiliates, joint ventures) involved in corruption practices, or using them for corruption practices. Essential PR	16	х		х	х	x	х	х			х	х	x	х	x		х	х	x	x		х	х	х	х	х		х
Goal GIP-2.4. Business must provide education and training of employees as well as incentives to fight against corruption. <u>Essential IR</u>	16	х			х	х		х	х			х	х						х			х		х		х		х
IP-3 ANTI-TAX EVASION/ANTI-MONEY LAUNDERING PRINCIPLE																												
Goal GIP-3.1 Businesses abide by principles of Anti-money laundering and refrain from taX evasion. Essential IR	16	х	х	х	х	х		х			x		х	х	х					х							х	х
IP-4 ANTICOMPETITIVE BEHAVIOR PRINCIPLE	•																			•	•				-			
Goal GIP-4.1. The company must avoid anti-competitive behavior, anti- trust, and monopoly practices. <u>Essential IR</u>	16	х		x				×	х		х			x	x	х				х				x		x		