



## ZERO EMISSIONS

# Establish an internal carbon price

Place a monetary value on greenhouse gas emissions resulting from normal business activities and factor it into investment decisions and business operations.

## ZERO EMISSIONS

Establish an internal carbon price

### Potential Actions

**Embed** a hypothetical price for CO<sub>2</sub> emissions in your business strategy to shift to investments in low-carbon assets.

**Charge** an internal carbon fee to individual business units to enhance awareness of the environmental impact of business activities.

**Fund** renewable energy and R&D projects to reduce emissions with revenue from an internal carbon fee.

**Define** an implicit carbon price based on emissions mitigation efforts and use it to understand the company's carbon footprint and costs of compliance.



ZERO EMISSIONS

# Manage carbon emissions across all scopes

Collect and manage carbon emission data across all three scopes (created during operations, energy consumption and through extended business activities) to accurately calculate your environmental footprint and better understand how to stop, reduce and compensate for existing and future emissions.

THE BEST RUN



## ZERO EMISSIONS

Manage carbon emissions across all scopes

### Potential Actions

**Gain visibility** into end-to-end business processes and supply chains for more accurate carbon footprint calculations.

**Calculate** the environmental and social impacts of emissions across the entirety of the product and service life cycles.

**Reuse** existing business data for footprint calculations and integrate that information back into relevant business processes.

**Exchange** data and collaborate with partners via business networks as a pathway to scale.



## ZERO EMISSIONS

# Account for carbon emissions down to the product level

Create transparency on carbon emissions of products or services across the entire value chain, including production, raw materials, energy use, and transport. Use the insights to achieve sustainable outcomes and optimize supply chains at scale.

## ZERO EMISSIONS

Account for carbon emissions down to the product level

### Potential Actions

**Analyze** and understand the emissions breakdowns by integrating data from product databases and third-party solutions.

**Provide** carbon footprint information to consumers, enabling buying decisions to be based not only on quality or cost.

**Calculate** and reduce the cost-accounting “footprint” of each individual product or service throughout its lifecycle.

**Run simulations** and optimize the product carbon footprint by using emissions breakdown data.



## ZERO WASTE

# Eliminate waste and pollution

Gain better visibility of material flows and embed circularity principles into core business processes to eliminate waste and unlock new value.

THE BEST RUN



## ZERO WASTE

Eliminate Waste and Pollution

### Potential Actions

**Design** new products or services with specifications on how materials can re-enter the economy at the end of their use and treat waste as a design flaw.

**Reduce** non-renewable energy and virgin material consumption.

**Capture** data points describing every material element from primary to tertiary packaging.

**Share** insights with stakeholders to help track corporate and public commitments and deliver standardized reporting for NGOs.



## ZERO WASTE

# Circulate products and materials

Explore and develop “reclaim and reuse” business models to design and deliver products fit for circularity. Consider waste recovery throughout the product lifecycle and keep materials in use longer.

## ZERO WASTE

Circulate Products and Materials

### Potential Actions

**Develop** circular business models considering the ease of product and value recovery.

**Maximize** recoverability of materials by partnering with specific technology experts and recycling service providers.

**Design** for durability to compensate for complicated value and product recovery.

**Rent** or lease high value products rather than selling them.

**Reuse** existing assets during production to reduce reliance on raw material supply chains.



**ZERO WASTE**

# **Establish regenerative principles**

Go beyond sustainable business models and contribute to regenerate natural ecosystems. Innovate on materials and use technologies that actively help to reverse damages and restore nature.

## **ZERO WASTE**

Establish regenerative principles for your business

### **Potential Actions**

**Keep** materials in circulation after use as much as possible and reduce land required for sourcing virgin raw materials to allow land to be rewilded and returned to nature.

**Transition** to renewable energy, produced using infrastructure designed for reuse, repair, remanufacture, and recycling.

**Reduce** usage of toxic substances and employ practices that allow nature to regenerate soils, water and air.

**Apply** regenerative food production practices like agroecology and agroforestry to provide habitat for a wide range of organisms, increasing biodiversity and returning biological materials to the earth.



ZERO INEQUALITY

# **Respect people diversity, safety, and human rights**

Ensure a sense of safety, belonging and inclusion across your entire workforce, business networks and customers.

THE BEST RUN



## **ZERO INEQUALITY**

Respect people diversity, safety, and human rights

### **Potential Actions**

**Accelerate** the impact of diversity, equity, and inclusion by gaining real-time insights into employee sentiment and acting accordingly.

**Get visibility** on workers' safety and wellness across your workforce and global supply chain labor practices. Track governance related metrics for your sustainability activities.

**Drive** sustainable and safe operations through integrated environment, health, and safety management.

**Identify** and reduce conscious and unconscious bias towards employees, partners and customers.



ZERO INEQUALITY

# **Develop your workforce through learning and growth opportunities**

Help people reach their full potential. Understand employees' motivations, interests, and skills, to create a culture of continuous learning that fits to their needs and to the rapid pace of change.

THE BEST RUN



## **ZERO INEQUALITY**

Develop your workforce through learning and growth opportunities

### **Potential Actions**

**Give** access to different learning methods and channels to engage all employees and help them thrive in their careers.

**Switch** to innovative pedagogies that are playful, experiential, computational, embodied, and embrace multiliteracies.

**Make visible** to employees how they can develop new skills or practice their current skills.

**Connect** learning programs to medium-term strategic and operational goals.

**Reduce** compliance risk with unified corporate learning management systems.



## ZERO INEQUALITY

# **Benefit people and planet by leveraging the power of purchasing**

Use your buying power to benefit societies and the environment. Increase the percentage of social businesses in your procurement network and ensure that all relevant, potential suppliers have a fair and equal opportunity to compete for business regardless of size, or whether they are local or minority owned enterprises.

## **ZERO INEQUALITY**

Benefit people and planet by leveraging the power of purchasing

### **Potential Actions**

**Gain** actionable insights into supplier's environmental, social, and ethical risks with intuitive scorecards and business sustainability ratings.

**Report** KPI impact from purchasing power.

**Identify** major categories of spend and find relevant suppliers that can add diversity and inclusion to the supply chain.

**Connect** with diverse suppliers by using supplier diversity certification and advocacy organizations.

**Establish** policies requiring the inclusion of a minimum of diverse suppliers in competitive supplier selection processes.



## STEERING AND REPORTING

# **Gain visibility across functions to collect decision-making insights and measure performance**

Go beyond financial measures to have full visibility into the consequences of your business actions – adding an environmental, social, and governance (ESG) dimension to finance reporting.

THE BEST RUN



## STEERING AND REPORTING

Gain visibility across functions to collect decision-making insights and measure performance

### Potential Actions

**Gather** data from source systems across the company as well as from external sources.

**Integrate** and harmonize financial and non-financial data to derive sustainability insights which are then pushed back and embedded into various end-to-end business processes.

**Align** reporting on performance against ESG indicators and include non-financial disclosures.

**Use** real-time combined data to achieve continuous visibility on your company's performance.



## STEERING AND REPORTING

# Create and share data with trading partners, industry associations, regulators, and NGOs

Cooperate and share data across the value chain to support the sustainable design, manufacturing, delivery, and maintenance of products. Help value chains become value networks capable of achieving sustainability goals much better than any company on its own.

THE BEST RUN



## STEERING AND REPORTING

Create and share data with trading partners, industry associations, regulators, and NGOs

### Potential Actions

**Collaborate** with other organizations and even competitors to improve the sustainability dynamics across a range of organizations.

**Take advantage** of business networks' visibility, collaboration, and intelligence across supply chains to attain sustainable performance.

**Integrate** various data sources to derive sustainability-related insights along established reporting and accounting standards.

**Build on** data models to support established reporting frameworks and customer-specific adaptations.



STEERING AND REPORTING

# **Report on non-financial performance with the same rigor as on financial performance**

Expand the scope of your corporate reporting. Quantify, analyze, and act on real time data throughout your end-to-end operations to achieve integrated financial and non-financial reporting.

THE BEST RUN



## STEERING AND REPORTING

Report on non-financial performance with the same rigor as financial performance

### Potential Actions

**Transition** to reporting models that link financial and non-financial metrics into one holistic reporting framework.

**Ensure** access to data that is high-quality, transparent, consistent, timely, and ultimately auditable

**Use** sustainability measurement and reporting data to inform your company's strategy and decision-making.

**Generate** Total Business Health report for stakeholders shifting from bottom line to green line.