

FAST-Infra Label

ST03 V1 – Sources and References of the Label Indicators

Version 1

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SOURCES USED FOR THE FAST-INFRA LABEL INDICATORS

OVERVIEW

This document provides an overview of the sources utilised within the FAST-Infra Label framework, offering insights into how these references support the Label's role as a meta-standard that integrates multiple standards and best practices. The FAST-Infra Label framework uses **55** sources derived from **41** unique organisations. The framework has **405** indicators (including project identifications and minimum safeguards), 17% are quantitative indicators and 83% are qualitative indicators.

CLASSIFICATION AND DEFINITIONS OF SOURCES USED IN THE FRAMEWORK

The sources used in the FAST-Infra Label framework have been divided into five different categories as shown in the table below. Each category is defined as follows:

Classification	Definition
Framework	Frameworks provide comprehensive, principles-based guidance on structuring and preparing information disclosure. They may include a set of standards, guidelines, and tools to help organisations achieve specific goals or objectives. Frameworks ensure that disclosed information is comparable, consistent, and reliable, supporting the needs of various stakeholders such as investors, companies, and regulators. ¹
Standard	A standard, according to ISO ² , is a document established through consensus by a recognised body, offering rules, guidelines, or characteristics for activities or their outcomes to achieve optimal organisation within a specific context. Compliance with standards is generally voluntary, although it may become mandatory depending on industry practices, regulatory frameworks, or contractual obligations. Moreover, standards can carry legal enforceability when adopted into law. ³
Handbooks and toolkits	Comprehensive resources that provide detailed instructions, best practices, and practical tools to help organisations effectively complete specific tasks or achieve objectives.
Conventions, regulations and protocols	Formal agreements and laws established to regulate behaviour, set standards, and ensure compliance within societies and among nations. Conventions and protocols are legally binding international treaties. ⁴ A regulation is a binding legislative act. ⁵
Guidelines and recommendations	Advisory documents that provide direction and suggest best practices in specific areas giving detailed guidance and recommendations. Recommendations are non-binding guidelines complementing conventions by offering detailed guidance on their application. They can also exist autonomously to provide advice independently of conventions. While not legally binding, guidelines and recommendations play a crucial role in promoting consistency and excellence across various sectors and jurisdictions. ⁶

¹SASB Standards, SASB Standards and other ESG frameworks, Online

²ISO, Consumers and Standards: Partnership for a Better World, Online

³ISO GUIDE 82:2014(E)

⁴ILO, Conventions, Protocols and Recommendations, Online

⁵European Union, Types of legislation, Online

⁶ILO, Conventions, Protocols and Recommendations, Online

OVERVIEW OF NUMBER OF SOURCES IN THE FRAMEWORK

The table below provides a summary of the sources used by the FAST-Infra Label framework across its five designated categories. In this framework, 'sources' refer to the origins from which indicators are derived.

Classification	Sources	Unique organisations*
Framework	16	15
Standard	11	10
Handbooks and toolkits	12	9
Conventions, regulations and protocols	7	3
Guidelines and recommendations	9	4
Total	55	41

* In this context 'organisations' refers to the different institutions, organisations, international bodies, and companies who have produced the sources used in the FAST-Infra Label framework.

The total number of sources (55) exceeds the number of unique organisations (41) due to multiple contributions from the same organisation. For instance, the International Labour Organization (ILO) has contributed 14 distinct sources to our framework: five in the 'Conventions, regulations and protocols' category, four in 'Guidelines and recommendations', three in 'Handbooks and toolkits', and one in 'Standard'. Each of these contributions has been thoroughly classified based on its purpose and content. Below is an example of the mapping and classification of some of the ILO sources.

- ILO 2014, Protocol of 2014 to the forced labour convention, 1930, and forced labour (supplementary measures) recommendation, 2014 (No. 203)**
Category: Conventions, regulations and protocols
Classification: Categorised as a protocol, this binding international treaty mandates member states to combat forced labour, protect victims, and enforce penalties. It addresses modern issues such as human trafficking and promotes collaboration among governments, employers, workers, and stakeholders worldwide.
- ILO 2019, Labour rights in global supply chains**
Category: Handbooks and toolkits
Classification: Classified as a toolkit, this document offers practical guidance and tools aimed at educating enterprises, especially SMEs, on international frameworks, supplier codes of conduct, and audit procedures. It provides actionable steps for enterprises to improve adherence to labour rights principles in global supply chains.
- ILO 2021, Global call to action for a human-centred recovery from the COVID-19 crisis**
Category: Guidelines and recommendations
Classification: These guidelines offer non-binding recommendations to member states and stakeholders on strategies for achieving a human-centred recovery from the COVID-19 pandemic.

MAPPING OF THE SOURCES IN THE FRAMEWORK

The infographic below maps the unique organisations from which sources have been used in the FAST-Infra Label framework, divided into the five different categories. A total of 41 unique organisations⁷ are referenced, with some being used in more than one category. For clarity, each organisation is only mapped in the category where it is most frequently used. For further details on the specific references and classifications, see the list below.⁸

ORGANISATIONS REFERENCED IN THE FRAMEWORK

Total number: **55** used from **41** unique organisations

Standards	Frameworks	Handbooks and toolkits
<ul style="list-style-type: none"> Climate Neutral Group (CNG) British Standards Institutions (BSI) International Financial Reporting Standards (IFRS) International Finance Corporation (IFC) IFC Performance Standards (IFC PS) Greenhouse Gas (GHG) Protocol Global Reporting Initiative (GRI) SuRe® Standard Task Force on Climate-related Financial Disclosures (TCFD) Taskforce on Nature-related Financial Disclosures (TNFD) 	<ul style="list-style-type: none"> Climate Neutral Group (CNG) Equator Principles (EP) G20 Global Infrastructure Hub (GIH) International Finance Corporation (IFC) & European Bank for Reconstruction and Development (EBRD) International Monetary Fund (IMF) Organisation for Economic Co-operation and Development (OECD) QII Principles UN Office for Disaster Risk Reduction (UNDRR) UN Women & UN Global Compact United Nations Economic Commission for Europe (UNECE) United Nations Sustainable Development Goals (UN SDG) World Bank (WB) World Economic Forum World Resources Institute (WRI) 	<ul style="list-style-type: none"> ARUP & Ellen MacArthur Foundation European Parliamentary Research Service (EPRS) European Institute for Gender Equality (EIGE) Inter-American Development Bank (IDB) International Labour Organization Training Centre (ILO TC) KPMG Oeko-Institut e.V. Transparency International UN Women Regional Office for Europe and Central Asia
Conventions, legislations and protocols		Guidelines and recommendations
<ul style="list-style-type: none"> European Parliament (EU) International Labour Organization (ILO) United Nations (UN) 		<ul style="list-style-type: none"> Equal Pay International Coalition (EPIC) International Union for Conservation of Nature (IUCN) United Nations Development Program (UNDP) World Health Organization (WHO)

⁷See Appendix page 13 to 14 for full overview of the unique organisation used in the framework shown in % across each criterion.

⁸See *Classifications of sources by alphabetic order* on page 5 to 12.

PERCENTAGE BREAKDOWN OF MOST CITED ORGANISATIONS IN THE FRAMEWORK BY CRITERIA

The table presents the top seven most cited organisations within the FAST-Infra Label framework. These rankings are determined by the percentage of sources attributed to each unique organisation within each criterion of the framework. For example, in criteria E1, IFC PS accounts for 86% of the cited sources, but across all criteria IFC PS accounts for 32% of all sources.⁹

Criteria	IFC PS	UN SDG	ILO	QII principles	IFRS	TCFD	CDSB	Others	Total
E1 Biodiversity	89%							11%	100%
E2 Climate Change Mitigation	3%	8%		3%	16%	11%	13%	46%	100%
E3 Resources & Circularity	25%	33%		8%				33%	100%
E4 Pollution Prevention	27%	32%		14%				27%	100%
R5 Resilience & Adaptation		6%		3%	24%	27%	24%	15%	100%
S6 Inclusivity & Gender	16%	19%		3%				63%	100%
S7 Health & Safety	40%	7%	13%					40%	100%
S8 Human & Labour Rights	35%	3%	50%					12%	100%
S9 Resettlement & Land Use	92%	8%						0%	100%
S10 Stakeholder Engagement	85%							15%	100%
G11 Anti-Corruption		6%		18%				76%	100%
G12 Transparency & Reporting		7%		29%				64%	100%
G13 Financial Integrity				20%				80%	100%
G14 Sustainability & Compliance	50%			25%				25%	100%
Overall share of sources attributed to the unique organisation	32%	10%	6%	6%	4%	4%	4%	34%	100%

⁹See Appendix page 13 to 14 for full overview of the unique organisation used in the framework shown in % across each criterion.

CLASSIFICATION OF SOURCES BY ALPHABETICAL ORDER

Source	Classification	Reason for classification	Criteria
ARUP & Ellen MacArthur 2024 ARUP & Ellen MacArthur Foundation, 2024, Circular Buildings Toolkit	Handbooks and toolkits	Categorised as a toolkit as it provides a structured set of practical strategies, resources, and examples aimed at guiding designers, construction clients, and asset owners in adopting sustainable building practices.	E3
BSI 2016 British Standards Institution (BSI), 2016, PAS 2080: 2016 Carbon Management in Infrastructure	Standard	A comprehensive standard that outlines specific, replicable requirements for carbon management in infrastructure projects. It establishes criteria for setting carbon reduction targets, measuring performance, and reporting.	E2
CDSB 2020 Climate Disclosure Standards Board (CDSB), 2020, CDSB Framework Application Guidance for Climate-related Disclosures	Framework	Categorised as a framework as it provides structured principles for climate-related disclosures. It outlines essential content elements and ensures alignment with reporting requirements, serving as a foundational tool for consistent and comprehensive environmental reporting.	E2 R5
CNG 2020 Climate Neutral Group (CNG), 2020, Climate Neutral Standard	Standard	Categorised as a standard as it establishes specific criteria, requirements, and structured frameworks for companies to reduce their greenhouse gas (GHG) emissions.	E2
EIGE 2019 European Institute for Gender Equality (EIGE), 2019, Gender Equality Index 2019. Work-Life Balance	Handbooks and toolkits	Categorised as a handbook as it provides comprehensive data, analysis, and thematic insights that stakeholders can utilise to inform decision-making and policy formulation regarding gender equality within the European Union.	S6
EP 2020 Equator Principles (EP), 2020, EP4 - The Equator Principles	Framework	Categorised as a framework as it assesses environmental and social risks in project financing, promoting sustainability aligned with global goals such as the UN SDGs and the Paris Agreement. They ensure consistent implementation across projects and sectors, offering flexibility in application.	S8
EPIC 2023 Equal Pay International Coalition (EPIC), 2023, Equal Pay for Work of Equal Value	Guidelines and recommendations	Categorised under recommendations as it is a multi-stakeholder initiative driven by international organisations, governments, employers, and civil society, fostering collaboration. It provides a framework for action, promoting harmonisation and mutual accountability among partners to achieve SDG 8.5 through advocacy and joint efforts.	S6
EPRS 2023 European Parliamentary Research Service, 2023. Future Shocks 2023: Anticipating and Weathering the Next Storms	Handbooks and toolkits	Categorised within handbooks and toolkits for its comprehensive study offering practical insights and recommendations to anticipate and address global risks. It emphasises policy responses, annual monitoring, EU competence, institutional actions, and stakeholder integration, providing structured guidance for managing and mitigating future shocks in the European context.	R5

EU 2022 European Union. L 332, Commission Delegated Regulation (EU) 2022/1288	Conventions, regulations and protocols	Categorised as a regulation as it supplements EU Regulation 2019/2088 by specifying regulatory technical standards for disclosing sustainability information. It is legally binding and mandates financial entities in the EU to include details related to the principle of 'do no significant harm', sustainability indicators, adverse sustainability impacts, and the promotion of environmental or social characteristics in their pre-contractual documents, websites, and periodic reports.	G13
EU 2024 European Union (EU), 2022, EU List of Non-cooperative Jurisdictions for Tax Purposes, Online	Guidelines and recommendations	Categorised as guidelines and recommendations , this is an official list adopted by the Council of the European Union. It serves as a regulatory tool by imposing legally binding measures and sanctions on countries deemed non-cooperative in tax matters. It aims to combat tax evasion and avoidance within the EU by identifying jurisdictions that fail to meet tax good governance criteria.	G13
G20 G20, 2020, Compendium of Good Practices for Promoting Integrity and Transparency in Infrastructure Development	Framework	Comprehensive framework aimed at enhancing integrity and transparency in infrastructure projects. It emphasises the critical impact of governance deficiencies on project outcomes, including delays, cost escalations, debt burdens, and setbacks to economic and social advancement.	G12 G13
GHG Protocol 2015 Greenhouse Gas (GHG) Protocol, 2015, A Corporate Accounting and Reporting Standard	Standard	Categorised as a standard due to its clear guidelines and rigorous methodologies for corporate greenhouse gas accounting and reporting. It provides organisations with a structured framework to compile comprehensive emissions inventories, ensuring consistency and comparability across sectors.	E2
GIH 2024 Global Infrastructure Hub (GIH), 2024, Pathways to Create Circular Infrastructure, Online	Framework	Categorised as a framework for its strategic approach to promoting circular infrastructure. It defines circularity and outlines the 6R principles (refuse, reduce, reuse, repair, recycle, and recover) as fundamental. The document provides broad guidelines rather than specific requirements, emphasising systemic change and innovation globally to advance sustainable infrastructure aligned with climate objectives.	E3
GRI Global Reporting Initiative (GRI), 2024, Standards, Online	Standard	Categorised as a standard as they provide organisations with a structured framework to transparently report their environmental, social, and governance (ESG) impacts. Comprising Universal, Sector, and Topic Standards, they set clear requirements and principles for consistent reporting across diverse sectors and locations.	E2 G11 G13
IDB 2018 Inter-American Development Bank (IDB), 2018, What is Sustainable Infrastructure?	Handbooks and toolkits	Categorised as a handbook as it serves as a comprehensive resource providing guidance and insights into the concept of sustainable infrastructure.	G12 G14
IFC & EBRD 2009 International Finance Corporation (IFC) & European Bank for Reconstruction and Development (EBRD), 2009, Workers	Framework	Categorised as a framework . It provides principles-based guidance on processes and standards for accommodating workers, offering recommended practices without mandating strict compliance. The document emphasises flexibility, allowing adaptation to	S8

Accommodation: Processes and Standards		local contexts while integrating international and national standards as guidelines.	
IFC 2007a International Finance Corporation (IFC), 2007a, Environmental, Health, and Safety Guidelines	Standard	Categorised as a standard as it defines specific performance levels and measures that organisations are expected to meet regarding environmental, health, and safety practices. They serve as technical reference documents, incorporating examples of Good International Industry Practice (GIIP) and establishing benchmarks for acceptable performance recognised by the World Bank Group.	S7
IFC 2007b International Finance Corporation (IFC), 2007b, Stakeholder Engagement: A Good Practice Handbook for Companies Doing Business in Emerging Markets	Handbooks and toolkits	Categorised as a handbook . This handbook offers practical guidance, tools, and methodologies to enhance stakeholder engagement practices.	S10, G14
IFC PS International Finance Corporation (IFC), 2012, Performance Standard (PS)	Standard	Categorised as a standard . It delineates detailed requirements across Performance Standards 1-8 to which clients must adhere to manage environmental and social risks associated with their projects. These standards provide replicable measures for assessing and managing impacts, ensuring consistency across projects financed by IFC.	E1, E3, E4, S6, S7, S9, S10, G14
IFRS S2 International Financial Reporting Standards (IFRS), 2023, IFRS S2 Climate-related Disclosures	Standard	Categorised as a standard . It establishes specific and detailed requirements for entities to disclose climate-related financial information, ensuring consistency and comparability in reporting. The standard mandates what information entities must disclose regarding climate-related risks (both physical and transition risks), opportunities, governance processes, strategy, and performance metrics.	E2, R5
ILO 1951 International Labour Organization (ILO), 1951, Equal Remuneration Convention (No. 100)	Conventions, regulations and protocols	Categorised as a convention . This international treaty establishes specific obligations and principles for member states concerning equal remuneration, emphasising the ILO's role in advancing equal rights and opportunities in the workplace worldwide.	S8
ILO 1958 International Labour Organization (ILO), 1958, C111 Discrimination (Employment and Occupation Convention)	Conventions, regulations and protocols	Categorised as a convention . It establishes international standards to combat discrimination in employment and occupation, adopted as an international treaty by the ILO General Conference.	S8
ILO 1998 International Labour Organization (ILO), 1998, Declaration on Fundamental Principles and Rights at Work	Guidelines and recommendations	Categorised under guidelines and recommendations . It outlines fundamental labour rights and principles for member states. While not legally binding like conventions, it encourages countries to uphold key principles such as freedom of association, the elimination of forced labour and child labour, non-discrimination, and safe working conditions.	S8

ILO 1999 International Labour Organization (ILO), 1999, Worst Forms of Child Labour Convention, 1999 (No. 182)	Conventions, regulations and protocols	Categorised as a convention . This legally binding international treaty aims to eradicate the most severe forms of child labour through comprehensive measures, including education, rehabilitation, and social integration of affected children. It underscores the importance of economic growth, poverty alleviation, and universal education in addressing the root causes of child labour.	S8
ILO 2001 International Labour Organization (ILO), 2001, Guidelines on Occupational Safety and Health Management Systems	Guidelines and recommendations	Categorised under guidelines and recommendations as it provides overarching principles and approaches for establishing and improving occupational safety and health (OSH) management systems. These guidelines offer a structured framework that organisations and national bodies can use to develop effective OSH management practices.	S7
ILO 2006 International Labour Organization (ILO), 2006, Promotional Framework for Occupational Safety and Health Convention (No. 187)	Conventions, regulations and protocols	Categorised under convention . It outlines objectives and principles in its preamble to promote occupational safety and health (OSH) globally, advocating for national frameworks and cultural shifts towards preventive measures. It emphasises the integration of OSH into broader economic and social development agendas, supporting continuous improvement in OSH practices to reduce injuries, diseases, and fatalities in workplaces.	S7
ILO 2014 International Labour Organization (ILO), 2014, Protocol of 2014 to the Forced Labour Convention, 1930, and Forced Labour (Supplementary Measures) Recommendation, 2014 (No. 203)	Conventions, regulations and protocols	Categorised as a protocol as it is a binding international treaty. It mandates member states to take concrete steps to prevent forced labour, protect victims, and punish offenders. By establishing clear standards, the protocol targets modern issues like human trafficking and fosters collaboration among governments, employers, workers, and other stakeholders. It plays a crucial role in global efforts to combat forced labour and uphold human rights universally.	S8
ILO 2019 International Labour Organization (ILO), 2019, Labour Rights in Global Supply Chains	Handbooks and toolkits	Classified as a toolkit as it provides practical guidance and tools aimed at educating enterprises, particularly SMEs, on international frameworks, supplier codes of conduct, and audit processes. It offers actionable steps for enterprises to enhance their adherence to international principles, national laws, and corporate codes related to labour rights in global supply chains.	S8
ILO 2021 International Labour Organization (ILO), 2021, Global Call to Action for a Human-centred Recovery from the COVID-19 Crisis that is Inclusive, Sustainable and Resilient	Guidelines and recommendations	This document provides guidelines and recommendations rather than imposing legally binding obligations. This document serves as a guideline for member states and stakeholders on actions to achieve a human-centred recovery from the COVID-19 crisis.	S8
ILO TC 2016 International Labour Organization (ILO), 2016, Gender-based Violence in Global Supply Chains: Resource Kit, Preventing and Addressing Sexual Harassment and Violence in the Workplace: Practical Strategies, Part B, Online	Handbooks and toolkits	Classified as a toolkit as it provides practical strategies and resources for preventing and addressing gender-based violence in global supply chains.	S6 G13

IMF 2019 PFRAM 2.0 International Monetary Fund (IMF), 2019, PPP Fiscal Risk Assessment Model	Framework	Categorised as a framework due to its structured approach in assessing fiscal risks associated with Public-Private Partnership (PPP) projects. It provides guidelines, characteristics, and a structured decision-making process for evaluating the macro-fiscal impacts of PPPs. Rather than prescribing specific requirements, PFRAM facilitates informed decision-making by generating standardised outcomes like fiscal tables and risk matrices.	G13
IUCN 2016 International Union for Conservation of Nature (IUCN), 2016, IUCN Policy on Biodiversity Offsets	Guidelines and recommendations	Provides structured guidelines for designing, implementing, and governing biodiversity offset schemes and projects. It sets out principles and criteria for applying offsets to achieve positive conservation outcomes.	E1
IUCN 2020 International Union for Conservation of Nature (IUCN), 2020, Global Standard for Nature-based Solutions	Standard	Categorised as a standard . It introduces and defines Nature-based Solutions (NbS) and their role in addressing societal challenges like climate change, disaster risk reduction, and biodiversity loss. The document provides a structured framework with 8 Criteria and 28 Indicators for designing, implementing, and verifying NbS interventions.	E1
KPMG, 2019 KPMG, 2019, Global Legal Services, UBO Disclosure Requirements within the EU	Handbooks and toolkits	Categorised as a toolkit . While the 4th AML Directive is EU legislation mandating disclosure requirements, the document from KPMG member firms serves as a toolkit by providing practical tools, guidance, and advisory services. It aims to assist businesses in complying with legislative requirements through implementation support, education, and structured assistance.	G12
OECD 2015 Organisation for Economic Co-operation and Development (OECD), 2015, G20/OECD Principles of Corporate Governance	Framework	Categorised as a framework . It provides a structured framework with guidelines and practical recommendations aimed at enhancing corporate governance globally. The framework serves to promote transparency, accountability, and fairness in corporate practices across different jurisdictions and sectors.	G12
Oeko-Institut e.V. 2021 Institute for Applied Ecology (Oeko-Institut e.V.), 2021, Emerging Waste Streams – Challenges and Opportunities	Handbooks and toolkits	This study commissioned by the European Environment Agency fits under handbooks and toolkits as it offers a detailed examination of emerging waste streams from renewable energy technologies such as photovoltaics and lithium-ion batteries. It provides thorough analysis of current and projected waste volumes, discusses specific challenges and opportunities for waste management, and proposes practical business models and solutions to enhance circularity.	E3
QII Principles Quality Infrastructure Investment (QII), 2020, G20 Principles for Quality Infrastructure Investment	Framework	Categorised as a framework . It provides a structured framework through the G20 Principles and OECD initiatives, offering guidelines, principles, and practical recommendations aimed at promoting quality infrastructure investments globally.	E2, E3, E4 R5, S6 G1, G12 G13, G14
SuRe® Global Infrastructure Basel Foundation (GIB), 2021, The	Standard	Categorised as a standard as it provides specific and detailed requirements for infrastructure projects. Developed through a multi-stakeholder approach, SuRe® integrates objective criteria derived from international frameworks such as the UNFCCC, CBD,	E4, S6, S8, G11

Standard for Sustainable and Resilient Infrastructure (SuRe®)		Sendai Framework, and ILO Declaration. It includes third-party verification, ensuring adherence to sustainability and resilience metrics essential for certification.	
TCFD 2021 Task Force on Climate-related Financial Disclosures (TCFD), 2021, Guidance on Metrics, Targets, and Transition Plans	Standard	Fits within the standard category as it sets guidelines and recommendations for organisations to disclose climate-related information in their financial reports, aiming to enhance transparency and decision-making related to climate risks and opportunities.	E2 R5
TNFD 2023 Task Force on Nature-related Financial Disclosures (TNFD), 2023, Recommendations of the Taskforce on Nature-related Financial Disclosures	Standard	Categorised as a standard due to its structured framework and specific requirements for nature-related disclosures, aimed at guiding organisations in integrating these considerations into their operational and reporting practices.	G12
Transparency International 2022 Transparency International, 2022, International Whistleblowing Systems	Guidelines and recommendations	Categorised under guidelines and recommendations . It guides institutions on safe reporting channels, protecting whistleblowers, and robust responses to misconduct, aligned with the EU Directive on Whistleblower Protection.	G11
Transparency International 2024 Transparency International, 2024, Anti-corruption Toolkits for Business	Handbooks and toolkits	This toolkit includes guidelines, methodologies, and best practices designed to assist organisations in implementing anti-corruption measures. It serves as a practical resource for businesses looking to strengthen their internal controls, compliance frameworks, and ethical standards to mitigate corruption risks.	G11
UN 2006 United Nations (UN), 2006, Convention on the Rights of Persons with Disabilities (CRPD)	Conventions, regulations and protocols	Categorised as a convention . The CRPD outlines rights and protections for persons with disabilities, promoting their inclusion and participation in society. It provides legal obligations and guidelines for member states to adopt and implement, aiming for equality, non-discrimination, and accessibility globally.	S6
UN SDG United Nations (UN), 2023, Global Indicator Framework for the Sustainable Development Goals (SDG) and Targets of the 2030 Agenda for Sustainable Development	Framework	The UN SDGs are categorised under framework due to their structured approach in providing comprehensive global objectives and guidelines. They outline 17 goals and 169 targets aimed at addressing critical challenges like poverty, inequality, climate change, and environmental degradation across economic, social, and environmental dimensions.	E2, E3, E4 R5 S6, S7, S9 G11, G12
UN Women & UN Global Compact, 2020 United Nations (UN) Women & UN Global Compact, 2020, Women Empowerment Principles	Framework	Categorised as a framework as it provides structured guidelines for businesses to integrate gender equality and women's empowerment across workplace, marketplace, and community dimensions.	S6
UN Women Regional Office for Europe and Central Asia, 2017 United Nations (UN) Women Regional Office for Europe and Central Asia, 2017, Women Empowerment Principles (WEPs) Action Plan Template	Handbooks and toolkits	Categorised under handbooks and toolkits as it offers practical tools and e-learning modules to help organisations implement WEPs, supporting gender equality and women's empowerment across various organisational contexts.	S6

UNDP 2020 United Nations Development Programme (UNDP), 2020, A Guide for Gender-Responsive Companies and Institutions	Guidelines and recommendations	Categorised as guidelines due to its focus on providing best practices and recommendations. It offers guidelines and principles aimed at assisting companies and institutions in becoming gender responsive.	S6
UNDRR 2015 United Nations Office for Disaster Risk Reduction (UNDRR), 2015, Sendai Framework for Disaster Risk Reduction	Framework	Categorised as a framework as it offers structured guidance and principles aimed at enhancing disaster risk reduction and resilience efforts globally. This framework provides a comprehensive approach to managing disaster risks, emphasising the importance of prevention, preparedness, and effective response strategies across various sectors and regions.	R5
UNDRR 2018 United Nations Office for Disaster Risk Reduction (UNDRR), 2018, Words into Action Guide on Implementation Guide for Man-made and Technological Hazards	Handbooks and toolkits	This source falls under handbooks and toolkits as it provides practical, principles-based guidance for addressing man-made and technological hazards. It includes definitions, classifications, and practical approaches to disaster risk reduction in these areas, aimed at helping stakeholders implement effective strategies. This supports improved disaster preparedness and response efforts by providing specific tools and methodologies.	R5
UNDRR 2022 United Nations Office for Disaster Risk Reduction (UNDRR), 2022, Principles of Resilient Infrastructure	Framework	Categorised as a framework as it outlines principles, key actions, and guidelines for fostering resilient infrastructure and systemic resilience. Aligned with overarching objectives such as the Sustainable Development Goals (SDGs) and the Sendai Framework for Disaster Risk Reduction, it offers structured guidance on achieving these goals.	R5
UNECE 2023 United Nations Economic Commission for Europe (UNECE), 2023, PPP and Infrastructure Evaluation and Rating System (PIERS): An Evaluation Methodology for the Sustainable Development Goals	Framework	Falls under the framework category. It is an assessment platform that evaluates infrastructure projects against the Sustainable Development Goals (SDGs), focusing on criteria such as access and equity, economic effectiveness, environmental sustainability and resilience, replicability, and stakeholder engagement. PIERS provides structured, principles-based guidance for project evaluation, ensuring consistent evaluation and accountability in project implementation.	E2 E3 E4 S6
WHO 2021 World Health Organization (WHO), 2021, Global Air Quality Guidelines	Guidelines and recommendations	These guidelines offer scientifically grounded recommendations concerning safe levels of different air pollutants, including PM2.5, PM10, ozone, nitrogen dioxide, sulphur dioxide, and carbon monoxide.	E4
WHO 2024 World Health Organization (WHO), 2024. Determinants of Health, Online	Framework	Categorised as a framework as it offers an operational framework for monitoring social determinants of health equity and guiding actions to improve health outcomes globally.	S7
World Bank 2016 World Bank (WB), 2016, Managing the risks of Adverse Impact on Communities from Temporary Project Induced Labour Influx	Framework	Categorised as a framework . It provides structured guidance and principles for managing risks associated with labour influx in project areas, offering a systematic approach to mitigate adverse impacts during project design and implementation.	S7

World Economic Forum 2022 World Economic Forum, 2022, Green Public Procurement: Catalysing the Net-Zero Economy	Framework	Fits under the category of framework due to its systematic approach and guidance for implementing green procurement practices aligned with net-zero emission goals.	E2
WRI 2012 World Resources Institute (WRI), 2012, The Corporate Ecosystem Service Review	Framework	Represents a framework that guides businesses in understanding and managing their impacts on ecosystems, integrating environmental considerations into strategic decision-making processes.	E1

ANNEX

3.1 FULL OVERVIEW OF ORGANISATIONS USED IN THE FRAMEWORK

Unique Organisations	E1 Biodiversity	E2 Climate Change Mitigation	E3 Resources & Circularity	E4 Pollution Prevention	R5 Resilience & Adaptation	S6 Inclusivity & Gender	S7 Health & Safety	S8 Human & Labour Rights	S9 Resettlement & Land Use	S10 Stakeholder Engagement	G11 Anti-Corruption	G12 Transparency & Reporting	G13 Financial Integrity	G14 Sustainability & Compliance	Overall share of sources attributed to the unique organisation
ARUP & Ellen MacArthur Foundation			13%												0.92%
BSI		16%													1.83%
CDSB		13%			24%										3.98%
CNG		3%													0.31%
EIGE						3%									0.31%
EP								3%							0.31%
EPIC						3%									0.31%
EPRS					6%										0.61%
European Parliament													20%		0.61%
G20												21%	10%		1.22%
GHG Protocol		13%													1.53%
GIH			4%												0.31%
GRI		5%									24%		40%		3.06%
IDB												21%		25%	1.22%
IFC							20%			15%					2.75%
IFC & EBRD								6%							0.61%
IFC PS	89%	3%	25%	27%		16%	40%	35%	92%	85%				50%	32.11%
IFRS		16%			24%										4.28%
ILO							13%	50%							6.42%
ILO TC						6%									0.61%
IMF													10%		0.31%
IUCN	6%														0.61%
KMPG												7%			0.31%
OECD												7%			0.31%
Oeko-Institut e.V.			4%												0.31%
QII Principles		3%	8%	14%	3%	3%					18%	29%	20%	25%	5.50%
SuRe®				18%		6%		3%			12%				2.75%
TCFD		11%			27%										3.98%
TNFD												7%			0.31%
Transparency International											41%				2.14%

UN						3%										0.31%
UN SDG		8%	33%	33%	6%	19%	7%	3%	8%		6%	7%				9.79%
UN Women & UN Global Compact						19%										1.83%
UN Women Regional Office for Europe and Central Asia						16%										1.53%
UNDP						3%										0.31%
UNDRR					9%											0.92%
UNECE		8%	13%	5%		3%										2.45%
WHO				5%			3%									0.61%
World Bank							17%									1.53%
World Economic Forum		3%														0.31%
WRI	5%															0.61%
41 unique organisations	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%