Corporate Reporting and Public Disclosure Criterion

The TG initially brought this criterion to the JC at the December in person meeting for feedback. Directional guidance included: 1) the removal of GHG reporting from this criterion, since it is covered in the corporate carbon footprint criterion, 2) allowing materiality assessment to determine reporting aspects; and 3) adding additional reporting aspects.

The TG currently seeks feedback from the JC on the following questions:
- Should the manufacturer reporting criterion require 3rd party data assurance or should 3rd party data assurance be an optional criterion? What should be the frequency of 3rd party data assurance?
- Should a manufacturer be required to report on a total of 4 aspects? If water is determined to not be material, should a 3rd aspect chosen by the manufacturer be required, instead of 2 aspects (bullet 3)?

10.1.1 Required – Corporate Reporting by the Manufacturer

The manufacturer shall annually publicly disclose information on the following aspects:

- energy use.
- water use (i.e., withdrawal) or consumption, if material. The disclosure on water use or consumption may be limited to those parts of the company, if any, for which water use or consumption is determined to be material by the manufacturer.

  NOTE – Guidance on defining “material” is available in standards and reporting frameworks.

- any two additional aspects chosen from among environmental and social aspects that are material to the company, as determined by the manufacturer, and are not reported as a requirement in other criteria in this Standard. These additional aspects shall be chosen from standards or reporting frameworks (e.g., GRI, SASB or IIRC). See Annex X (informative) for examples of environmental and social aspects that can be reported to satisfy this requirement.

Reporting shall be in accordance with reporting standards or frameworks such as, but not limited to, GRI, SASB, IIRC and CDP.

Scope of reporting shall be defined and publicly disclosed by the manufacturer and be either:
- those parts of the company that have significant responsibility for design and manufacture of products, as determined by the manufacturer, OR
- enterprise-level.

The environmental data for energy use and water use (or consumption) shall be assured by an independent third party within three years, then at least every three years thereafter. The independent third-party assurance shall be of the previous one year of data in the public disclosure.

Verification requirements

a) Independent third-party assurance of environmental data for each aspect when required in the criterion.

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b) Standard(s) and/or framework(s) used for reporting.

c) Standard or framework used to achieve third party assurance of data (e.g., ISAE 3000) using a company-specific protocol.


d) URL(s) for the annual public disclosure of the required environmental aspects, including the applicable scope of reporting for each aspect.

References and details

Standards and/or frameworks for reporting and/or third-party assurance may include, but are not limited to:

- Global Reporting Initiative (GRI),
- Sustainability Accounting Standards Board (SASB),
- International Integrated Reporting Council (IIRC),
- AA1000,
- AICPA AT 101, Attest engagements,
- third party verification standards accepted by CDP as listed on the CDP website (https://www.cdp.net/en-us/respond/pages/verificationstandards.aspx)

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Annex X (Informative)

The following are examples of environmental and social indicators that can be reported to satisfy the requirement for reporting information on any two additional environmental or social aspects in criterion 10.1.1. These are only examples and are not required reporting aspects.

<table>
<thead>
<tr>
<th>Indicators</th>
<th>Reference source of indicator</th>
</tr>
</thead>
<tbody>
<tr>
<td>materials used by weight or volume</td>
<td>GRI Standards: 301-1</td>
</tr>
<tr>
<td>recycled input materials used</td>
<td>GRI Standards: 301-2</td>
</tr>
<tr>
<td>water recycled and reused; or water discharge by quality and destination</td>
<td>GRI Standards: 303-3; or 306-1</td>
</tr>
<tr>
<td>Weight of end-of-life products and e-waste recovered, percentage recycled</td>
<td>SASB Sustainability Accounting Standard: RR0102-10 (Solar energy)</td>
</tr>
<tr>
<td>waste by type and disposal method</td>
<td>SASB Sustainability Accounting Standard: TC-HW-410a.4 (Hardware)</td>
</tr>
<tr>
<td>type of injury and rates of injury, occupational diseases, lost days, and</td>
<td>SASB Sustainability Accounting Standard: 403-2</td>
</tr>
<tr>
<td>absenteeism, and number of work-related fatalities</td>
<td></td>
</tr>
<tr>
<td>freedom of association and collective bargaining for operations and suppliers</td>
<td>SASB Sustainability Accounting Standard: 407-1</td>
</tr>
<tr>
<td>operations with risk for incidents of child labor</td>
<td>SASB Sustainability Accounting Standard: 408-1</td>
</tr>
<tr>
<td>operations and suppliers with risk for forced or compulsory labor</td>
<td>SASB Sustainability Accounting Standard: 409-1</td>
</tr>
</tbody>
</table>

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