

NSF 391.1 Economic Task Group

Definitions/SME

- The economic dimension of sustainability reporting and disclosure concerns the organization's impacts on the economic conditions of its stakeholders and on economic systems at local, national and global levels. Within this broader definition, matters pertaining to governance, technology, supplier transparency, and financial stewardship are considered material to this category.
- The economic dimension of sustainability concerns the organization's impacts on the economic conditions of its stakeholders, and on economic systems at local, national, and global levels.
- The Economic Category illustrates the flow of capital among different stakeholders, and the main economic impacts of the organization throughout society.
- The term stakeholders refers to individuals most affected BY the organization, including its employees, suppliers, communities it impacts and other parties as noted in specific sections.
- Guidance in this document contemplates organizations will fall into two primary categories:
 - SME which are organizations with revenues of less than \$15 million
 - Large organizations with revenues of \$15 million or more
- KPIs fall into two categories: prerequisites and additional credit points. This working group recognizes the awarding of points should be consistent with an overall weighting system within the standard as well as the market realities related to the ability of individual organizations to comply based on size and resources.