

'Green and Fair Recovery' Data Methodology

Responding to COVID and Black Lives Matter

Indicators	Topic and Datapoints	Criteria
COVID specific Response		
Joining calls for a Sustainable Recovery	We Mean Business Coalition: Build Back Better	Does the organisation support and call for government bailouts to include Build Back Better principles via the We Mean Business Coalition?
	Investor Statement on Coronavirus	Has the organisation signed on to the Investor Statement on Coronavirus response, organized by Domini Impact Investments, the Interfaith Center on Corporate Responsibility and the Office of the New York City Comptroller Scott M. Stringer, or taken an equivalent action to pressure companies and boards of directors to respond to coronavirus?
	IIGCC Letter	Has the organisation signed on to the IIGCC letter to EU leaders from investors on a sustainable recovery from COVID-19?
Family Leave Policies	COVID-19 1.3 - Banks and Fund Managers	In addition to facilitating working from home and any necessary sick leave, how has the organisation's response to the COVID-19 pandemic increased support for childcare and other caring responsibilities affecting your workforce?
Black Lives Matter and Equality/Diversity		
Acknowledgement of Black Lives Matter	Commitments and actions on Black Lives Matter Movement 1.1	Has the organisation's CEO signed on to the CEO Action for Diversity and Inclusion Pledge?
Action on Black Lives Matter	Commitments and actions on Black Lives Matter Movement 1.3	Has the company made a pledge (e.g. money, internal changes, personnel changes, specific board, employee diversity targets and other

		practical actions) to focus on Black Lives Matter movement?
Equity and Equality	Equity and Equality Within the Organisation 1.1	Does the organisation report on its gender pay gap?
	Equity and Equality Within the Organisation 1.2	Does the organisation report on CEO pay as a proportion of median employee earnings?
	Equity and Equality Within the Organisation 1.3	Does the organisation report on its racial pay gap?
	Equity and Equality Within the Organisation 1.4	Does the organisation report on diversity figures for Black, Asian and Minority Ethnic (BAME) staff and employees?
	Equity and Equality Within the Organisation 1.5	Does the organisation report on the percentage of women staff and employees at the company?
	Equity and Equality Within the Organisation 1.6	Does the organisation report on diversity figures for Black, Asian and Minority Ethnic (BAME) board members? Do they have a firm plan/commitment to recruit BAME board members?
	Equity and Equality Within the Organisation 1.7	Does the organisation report on gender diversity of its board members?

Acting on climate and the Sustainable Development Goals (SDGs) for the future

Indicators	Topic and Datapoints	Criteria
Climate (TCFDs, Net Zero)		
Commitment & Action on TCFD Reporting	TCFD 1.1	Is the organisation listed on the Supporters page of the TCFD?
	TCFD 1.2	Does the organisation have a separately listed statement in support of the TCFD on its website?
	TCFD 1.3	Has the organisation published a report

		which uses some or all of the TCFD guidelines?
	TCFD 1.4 – Pension Funds	Has the pension fund chair company signed the TCFD Statement of Support?
	Portfolio Footprinting	Has the organisation assessed the carbon footprint of its existing portfolios?
Climate Action Commitment	Investor Agenda	Has the company signed the Global Investor Statement to Governments on Climate Change?
	We Mean Business Coalition: Climate Change	Is the organisation a signatory of the We Mean Business Coalition?
Collective Climate Action Engagement	Institutional Investor Group on Climate Change (IIGCC) 1.1	Is the organisation a member of the Institutional Investor Group on Climate Change (IIGCC)?
	Climate Action 100+	Is the organisation listed on the Investors who commit to the Climate Action 100+ Sign-on Statement?
Net Zero Commitment	Net Zero Asset Owner Alliance	Has the organisation joined the Net Zero Asset Owner Alliance?
	Net Zero Portfolio Targets 1.1 - Fund owners and Fund Managers	Has the organisation contributed to the development Net Zero Investment Framework with IIGCC, as part of the Paris Aligned Investment Initiative outcomes, or any equivalent initiative?

	Net Zero Portfolio Targets 1.2 - Fund owners and Fund Managers	Has the organisation set a medium-term climate emissions target to achieve net zero carbon in its managed portfolio through decarbonisation? The targets and pathway to net-zero portfolios should be science-based.
	Net Zero Portfolio Targets 1.3 - Fund owners and Fund Managers	Does the organisation have a commitment to ensure that a proportion of its portfolio(s) are in green or climate solutions-positive investments and/or funds? This may include green bonds, equity investments, etc.
	Net Zero Portfolio Targets 1.4 - Fund owners and Fund Managers	Does the organisation engage with at least 70% of the assets in the portfolio that are not on track to meet net zero targets according to Paris Accords?
Fossil-free commitments	Fossil-Fuel Free Divestment Initiative	Has the organisation committed to going fossil fuel free? Different levels of fossil fuel free divestment as defined by https://gofossilfree.org/ .
SDGs		
SDGs	SDGs 1.1	Beyond climate change, has the organisation disclosed an assessment of the positive and negative impacts of its investments and/or loan portfolio by reference to the SDGs?
	SDGs 1.2	Beyond climate change, has the organisation

		<p>identified and set out a clear pathway to measurably increase the positive impacts or decrease the negative impacts of its investments and/or loans portfolio (as a whole) in relation to one or more of the Sustainable Development Goals? This might be through asset allocation, stewardship or product creation/investment options [in the case of fund managers, banks and pension funds].</p>
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Investing in a Better Future

Indicators	Topic and Datapoints	Criteria
SMEs & Low Carbon/SDGs Focused Loans		
	Funding for Small & Medium-sized Enterprises 1.2 - Pension Funds	Has the pension fund allocated assets to support investments in small businesses? If so, what percentage of the pension fund's assets?
Portfolio Reporting	Portfolio Reporting	Does the organisation publish a complete list of its portfolio holdings?

Repurposing Finance

Indicators	Topic and Datapoints	Criteria
Collaborative commitments to sustainable finance organisations	UKSIF	Is the organization a member of UKSIF?
	PRI Signatory Status	Is the organization a signatory to the Principles for Responsible Investment?
	UK Stewardship Code 1.1	Has the organisation published a statement of commitment to the 2012 UK Stewardship Code?

	UK Stewardship Code 1.2	Is the organisation committed to reporting under the 2020 Stewardship Code?
Responsible Taxation	B Team Responsible Tax Principles	Has the organisation committed to the B Team Responsible Tax Principles?