

## Future-Fit Business Benchmark / CSRD Mapping

| ESRS Topic    |    |                                 | Sub-topics  | Future-Fit Alignment           |   |   |
|---------------|----|---------------------------------|---|--------------------------------|---|---|
|               |    |                                 |   | Break-Even Goals: Operations   | Break-Even Goals: Value Chain                   | Positive Pursuits   |
| Environmental | E1 | Climate Change                  | Climate change mitigation   | BE06: Operational GHGs         | BE04: Procurement<br>BE18: Product GHGs         | PP01: Others depend less on non-renewable energy<br>PP02: More people have access to energy<br>PP06: Others generate fewer greenhouse gas emissions<br>PP07: Greenhouse gases are removed from the atmosphere |
|               |    | Climate Change                  | Climate change adaptation   | BE08: Operational Encroachment |   |   |
|               |    | Climate Change                  | Energy  | BE01: Renewable Energy         |   | PP01: Others depend less on non-renewable energy<br>PP02: More people have access to energy   |
| Environmental | E2 | Pollution                       | Air pollution, water pollution, oil pollution, pollution of living organisms and food resources, substances of concern, substances of very high concern, microplastics  | BE05: Operational Emissions    | BE04: Procurement                               | PP08: Others generate fewer harmful emissions<br>PP09: Harmful emissions are removed from the environment   |
| Environmental | E3 | Water & Marine Ecosystems       | Water consumption, withdrawals, discharges and discharges in the oceans   | BE02: Water                    | BE04: Procurement                               | PP08: Others generate fewer harmful emissions<br>PP09: Harmful emissions are removed from the environment   |
|               |    | Water & Marine Ecosystems       | Extraction and use of marine resources  | BE03: Natural Resources        | BE04: Procurement                               | PP08: Others generate fewer harmful emissions<br>PP09: Harmful emissions are removed from the environment   |
| Environmental | E4 | Biodiversity & ecosystems       | Direct impact drivers of biodiversity loss: climate change, land-use change, fresh water-use change, sea-use change, direct exploitation, invasive alien species, pollution; Other direct impact drivers of biodiversity loss, Impact on state of species, e.g. population size, global extinction risk, impact on extent and condition of ecosystems, e.g. land degrade, desertification, soil sealing, Impacts and dependencies on ecosystem services | BE08: Operational Encroachment | BE04: Procurement<br>BE17: Product Harm         | PP05: Others depend less on inadequately-managed natural resources<br>PP12: Others cause less ecosystem degradation<br>PP13: Ecosystems are restored  |
| Environmental | E5 | Resource use & circular economy | Resources inflows, including resource use   | BE03: Natural Resources        | BE03: Natural Resources<br>BE04: Procurement    | PP05: Others depend less on inadequately-managed natural resources<br>PP10: Others generate less waste<br>PP11: Waste is reclaimed and repurposed   |
|               |    | Resource use & circular economy | Resource outflows related to products and services  | BE19: Products Repurposed      | BE17: Product Harm<br>BE19: Products Repurposed | PP05: Others depend less on inadequately-managed natural resources<br>PP10: Others generate less waste<br>PP11: Waste is reclaimed and repurposed   |
|               |    | Resource use & circular economy | Waste   | BE07: Operational Waste        | BE04: Procurement                               | PP05: Others depend less on inadequately-managed natural resources<br>PP10: Others generate less waste<br>PP11: Waste is reclaimed and repurposed   |
| Social        | S1 | Own workforce                   | Working conditions: secure employment, working time, social dialogue, freedom association, collective bargaining  | BE12: Employee Terms           |   |   |
|               |    | Own workforce                   | Working conditions: adequate wages  | BE11: Living Wage              |   |   |
|               |    | Own workforce                   | Working conditions: work-life balance, health & safety  | BE10: Employee Health          |   |   |
|               |    | Own workforce                   | Equal treatment and opportunities: gender equality, training and skills development, employment and inclusion of persons with disabilities, measures against violence and harassment in workspace, diversity  | BE13: Employee Discrimination  |   |   |
|               |    | Own workforce                   | Other work-related rights: child labour, forced labour, privacy   | BE12: Employee Terms           |   |   |
|               |    | Own workforce                   | Other work-related rights: adequate housing   | BE10: Employee Health          |   |   |
| Social        | S2 | Workers in the value chain      | Working conditions: secure employment, working time, adequate wages, social dialogue, freedom association, collective bargaining, work-life balance, health and safety; Equal treatment and opportunities: gender equality, training and skills development, employment and inclusion of persons with disabilities, measures against violence and   |                                | BE04: Procurement                               |   |

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|            |    |                         | harassment in workspace, diversity; Other work-related rights: child labour, force labour, adequate housing, privacy      |   |                   |   |
| Social     | S3 | Affected communities    | Communities' econ, social, cult rights: adequate housing  | BE08: Operational Encroachment<br>BE09: Community Health                    | BE04: Procurement | PP21: Infrastructure is strengthened in pursuit of future-fitness   |
|            |    |                         | Communities' econ, social, cult rights: adequate food   | BE08: Operational Encroachment<br>BE09: Community Health                    | BE04: Procurement | PP16: More people are healthy and safe from harm  |
|            |    |                         | Communities' econ, social, cult rights: water and sanitation  | BE08: Operational Encroachment<br>BE09: Community Health                    | BE04: Procurement | PP04: More people have access to clean water<br>PP12: Others cause less ecosystem degradation<br>PP21: Infrastructure is strengthened in pursuit of future-fitness  |
|            |    |                         | Communities' econ, social, cult rights: land-related impacts  | BE08: Operational Encroachment<br>BE09: Community Health                    | BE04: Procurement | PP12: Others cause less ecosystem degradation<br>PP13: Ecosystems are restored<br>PP14<br>PP15: Areas of high social or cultural value are restored   |
|            |    |                         | Communities' econ, social, cult rights: security-related impacts  | BE08: Operational Encroachment<br>BE09: Community Health                    | BE04: Procurement | PP22: Governance is strengthened in pursuit of future-fitness   |
|            |    |                         | Communities' civil and political rights: freedom of expression, freedom of association, impacts on human rights defenders | BE08: Operational Encroachment<br>BE09: Community Health                    | BE04: Procurement | PP19: Individual freedoms are upheld for more people  |
|            |    |                         | Rights of indigenous people: free, prior and informed consent, self-determination, cultural rights                        | BE08: Operational Encroachment<br>BE09: Community Health                    | BE04: Procurement | PP16: More people are healthy and safe from harm<br>PP17: People's capabilities are strengthened<br>PP18: More people have access to economic opportunity<br>PP19: Individual freedoms are upheld for more people |
| Social     | S4 | Customers and end-users | Information-related impact: privacy, freedom of expression, access to quality information                                 | BE16: Product Concerns<br>BE17: Product Harm                                | BE04: Procurement | PP19: Individual freedoms are upheld for more people  |
|            |    |                         | Personal safety: Health and safety, security of a person, protection of children  | BE16: Product Concerns<br>BE17: Product Harm                                | BE04: Procurement | PP16: More people are healthy and safe from harm  |
|            |    |                         | Social inclusion: non-discrimination  | BE16: Product Concerns<br>BE17: Product Harm                                | BE04: Procurement | PP24: Social norms increasingly support the pursuit of future-fitness   |
|            |    |                         | Social inclusion: access to products and services   | BE16: Product Concerns<br>BE17: Product Harm                                | BE04: Procurement | PP02: More people have access to energy<br>PP04: More people have access to clean water<br>PP10: Others generate less waste   |
|            |    |                         | Social inclusion: responsible marketing practices   | BE16: Product Concerns<br>BE17: Product Harm                                | BE04: Procurement | PP23: Market mechanisms are strengthened in pursuit of future-fitness   |
| Governance | G1 | Business conduct        | Corporate culture   | BE20: Business Ethics<br>BE21: Tax<br>BE23: Financial Assets                | BE04: Procurement | PP22: Governance is strengthened in pursuit of future-fitness   |
|            |    | Business conduct        | Protection of whistle-blowers   | BE09: Community Health<br>BE14: Employee Concerns<br>BE16: Product Concerns | BE04: Procurement | PP22: Governance is strengthened in pursuit of future-fitness   |
|            |    | Business conduct        | Animal welfare  | BE03: Natural Resources<br>BE08: Operational Encroachment                   | BE04: Procurement | PP22: Governance is strengthened in pursuit of future-fitness   |
|            |    | Business conduct        | Political engagement  | BE22: Lobbying  | BE04: Procurement | PP22: Governance is strengthened in pursuit of future-fitness   |
|            |    | Business conduct        | Management of relationships with suppliers incl. payment practices  | BE20: Business Ethics   | BE04: Procurement | PP22: Governance is strengthened in pursuit of future-fitness   |
|            |    | Business conduct        | Corruption and bribery: prevention and detection, including training, incidents   | BE20: Business Ethics   | BE04: Procurement | PP22: Governance is strengthened in pursuit of future-fitness   |