

3 impacts identified on 3 economic areas

1. Accurate Accounting Records and Book-keeping (including keeping financial records of the past five years)	2. Bribes to or Corruption of Public Officials (including both ‘active’ and ‘passive’ corruption – also referred to as ‘solicitation’; see also ‘extortion and blackmail’ below)	3. Bribes to or Corruption of Private Counterparts (including both ‘active’ and ‘passive’ corruption – also referred to as ‘solicitation’; see also ‘extortion and blackmail’ below)	4. Trading in Influences in Relation to Business Partners, Government Officials or Employees
5. Bribes, Corruption or Trading in Influence Through the Use of Intermediaries	6. Use of Facilitation Payments (unless you are subject to threats or other coercion)	7. Political contributions and sponsorships in expectation of undue advantages	8. Offering or Accepting Gifts Beyond Stated Value (approvals)
9. Permitting or Participating in Money Laundering	10. Hiring government employees for jobs relating to former areas of responsibility	11. Abstain from Cronyism and Nepotism	12. Clearly define Job Duties based on Skills, Qualifications and Experience
13. Extortion or Blackmail	14. Fraud or Embezzlement	15. Anti-trust and competition	16. Tax Evasion/Aggressive Tax Planning

6 impacts identified on 6 environmental areas

1. *Sustainable use and protection of water and marine resources (previously water consumption)	2. Use of energy	3. Use of raw materials (in particular, scarce natural resources)	4. Use of chemicals	5. Use of ozone depleting substances or Persistent Organic Pollutants
6. *Transition to a circular economy (previously handling and transportation of dangerous substances)	7. Soil and groundwater emissions (Previously emissions to surface and groundwater)	8. Surface water emissions (previously emissions into soil)	9. *Climate change mitigation (previously air emissions)	10. Noise emissions and light emissions
11. Odour and dust emissions	12. *Pollution, prevention and control (previously dust emissions)	13. *Protection and restoration of biodiversity and ecosystems	14. Animal welfare	15. Wastewater management
16. Solid waste management	17. Handling, transportation and waste management of hazardous substances (previously Waste Management of Hazardous Substances)	18. Food waste management	19. *Climate change adaptation (previously New Environmentally Friendly Technologies)	20. Use and diffusion of environmentally friendly technologies (Previously diffusion of environmentally friendly technologies)

27 impacts identified on 20 human rights | 3 severe

1. Right to self-determination (indigenous peoples rights)	2. Right to non-discrimination	3. Right to work (training, contract, termination)	4.a. Right to equal pay for equal work	4.b. Right to a living wage (minimum wage)	4.c. Right to safe and healthy working conditions
4.d. Right to equal opportunities for everyone to be promoted	4.e. Right to rest, leisure, and paid holidays	5. Right to form and join trade unions and the right to strike	6. Right to social security, including social insurance	7.a. Right to protection of mothers before and after childbirth	7.b. Right to children's and young people's protection from exploitation (no child labour)
8.a. Right to adequate food and its fair distribution	8.b. Right to adequate clothing	8.c. Right to adequate housing	8.d. Right to water and sanitation	9. Right to health	10. Right to education
11.a. Right to take part in cultural life	11.b. Right to benefit from scientific progress	11.c. Right to material gains from inventions	11.d. moral rights of authors (protection of copyrights)	12. Right to life	13.a. Right not to be subjected to torture, cruel, inhuman and/or degrading treatment or punishment
13.b. Right to free, prior and informed consent to medical or scientific experimentation	14. Right not to be subjected to slavery, servitude or forced labour	15. Right to liberty and security of person	16. Right of detained persons to humane treatment	17. Right not to be subjected to imprisonment for an inability to fulfil a contract	18. Right to freedom of movement
19. Right of aliens to due process when facing expulsion (seeking asylum)	20. Right to a fair trial	21. Right to be free from retroactive criminal law	22. Right to recognition as a person before the law	23. Right to privacy	24. Right to freedom of thought, conscience and religion
25.a. Right to freedom of opinion	25.b. Right to freedom of expression	25.c. Right to freedom of information	26.a. Right to freedom from war propaganda	26.b. Right to freedom from incitement of racial, religious or national hatred	27. Right to freedom of peaceful assembly
28. Right to freedom of association	29. Right to protection of the family and the right to marry	30. Right to protection of the child and right to acquire a nationality	31. Right to participate in public affairs	32. Right to equality before the law, equal protection of the law and rights of non-discrimination	33. Rights of minorities (culture, religious practice and language)