



August 26, 2016

Brent J. Fields
Secretary
United States Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: Proposed Rule on Modernization of Property Disclosures for Mining Registrants

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Dear Mr. Fields:

I write on behalf of the Sustainability Accounting Standards Board (SASB), an independent 501(c)(3) nonprofit organization that issues sustainability accounting standards for the disclosure of material sustainability information in SEC filings. SASB's provisional standards—developed following a robust due process with significant market input—are designed to be cost-effective and work within the framework of U.S. securities laws. They help registrants effectively disclose material sustainability-related information and comply with regulatory obligations. By issuing standards that help companies provide investors with decision-useful sustainability disclosure, SASB supports the SEC's mission to protect investors; maintain fair, orderly, and efficient markets; and, facilitate capital formation.

In general, SASB supports the SEC's Modernization of Property Disclosures for Mining Registrants ("Proposed Rule")¹ and the Commission's action to more closely align with the widely used Committee for Mineral Reserves International Reporting Standards (CRIRSCO standards). Given SASB's area of expertise, our comments focus specifically on topics relating to the sustainability factors associated with a mining registrant's properties or operations and the proposed definitions of "qualified person" and "modifying factors". Our comments relate to questions 8, 39, 103, and 110 posed by the Commission in the Proposed Rule.²

Modifying Factors

The Proposed Rule would require qualified persons to employ modifying factors to their evaluations "to establish the economic prospects of mineral resources, or the economic viability of mineral reserves. These factors include, but are not restricted to, mining, energy recovery and conversion, processing, metallurgical, economic, marketing, legal, environmental, infrastructure, social and governmental factors."³

SASB's research, as well as our engagement with mining registrants and their investors, confirms that environmental and social factors can and do impact the "reasonable prospects of economic extraction at properties and for companies" in the mining sector,⁴ and likely constitute material information, which should be disclosed to investors through SEC filings.

¹ Modernization of Property Disclosures for Mining Registrants, Proposed Rule ("Proposed Rule"), 81 Fed. Reg. 41651 (June 27, 2016)

² Id. at 41656

³ Id. at 41663. See also proposed Item 1301(d)(15) of Regulation S-K.

⁴ Please see [SASB's Metals & Mining – Research Brief](#) and [Coal Operations – Research Brief](#).

In its request for comment, the Commission inquired as to whether there are “specific qualitative or quantitative factors relating to the environmental or social impacts of a registrant’s properties or operations that a registrant should consider in making its materiality determination.”⁵

SASB supports the Proposed Rules’ reference to the CRIRSCO template, which includes sustainability factors in its list of modifying factors,⁶ as opposed to the imposition of mandated line-item disclosure on specific sustainability topics.

We note that, in proposed Items 601 (b)(96)(iv)(B)(19)(i)-(iv), the Commission provides specific examples of environmental and social factors that may be relevant for disclosure based on Section 58 of the Society of Mining, Metallurgy, and Exploration, Inc.’s SME Guide for Reporting Exploration Results, Mineral Resources, and Mineral Reserves (2014)⁷. We support inclusion of this guidance.

However, in the context of question 110 regarding the application of modifying factors,⁸ we urge the Commission to provide additional clarity, definitions, and/or examples for potentially material sustainability factors. SASB’s standards provide relevant and decision-useful sustainability disclosure topics and metrics for registrants to make comparable disclosures in SEC filings. The following topics included in SASB provisional standards for the Metals & Mining industry and Coal Operations industry are relevant in making such determinations.⁹ Figures A and B demonstrate the high level of consensus reached by industry working group members in the Metals & Mining and Coal Operations industries respectively, on the likely materiality of SASB disclosure topics for those industries.¹⁰

Metals & Mining

- Greenhouse Gas Emissions
- Air Quality
- Energy Management
- Water Management
- Waste & Hazardous Materials Management
- Biodiversity Impacts
- Community Relations
- Security, Human Rights, and Rights of Indigenous Peoples
- Workforce Health, Safety, and Well-Being
- Labor Relations
- Business Ethics & Payments Transparency

Coal Operations

- Greenhouse Gas Emissions
- Water Management
- Waste Management
- Biodiversity Impacts
- Community Relations & Rights of Indigenous Peoples
- Workforce Health, Safety and Well-being
- Labor Relations
- Reserves Valuations & Capital Expenditures

⁵ 81 Fed. Reg. at 41656

⁶ Clause 7, Figure 1 of the *CRIRSCO International Reporting Template for the public reporting of exploration results, mineral resources and mineral reserves*.

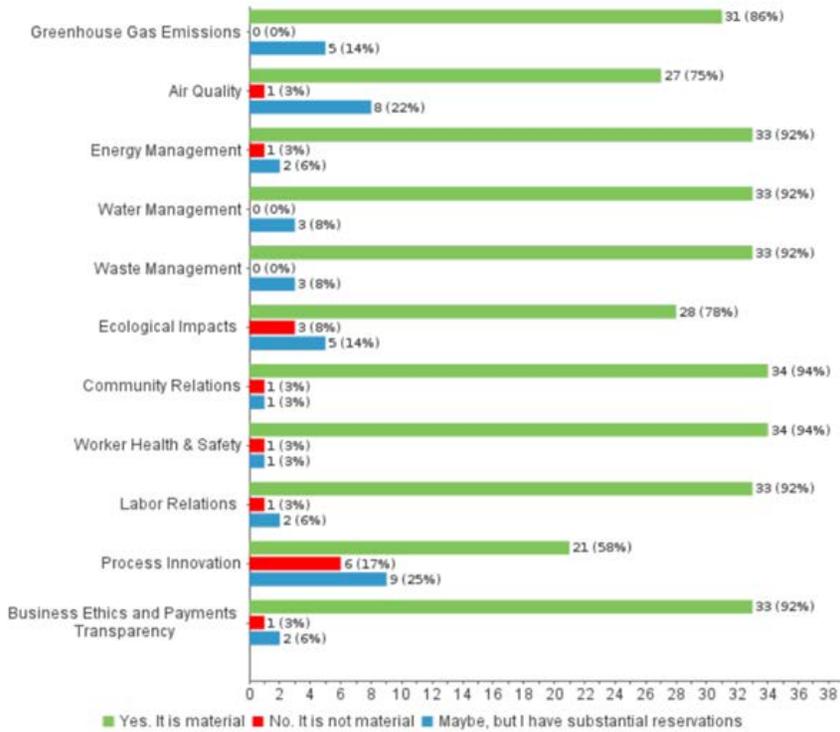
⁷ Society of Mining, Metallurgy, and Exploration, Inc.’s SME Guide for Reporting Exploration Results, Mineral Resources, and Mineral Reserves (2014). (p. 31 of 65)

⁸ Fed. Reg. 81 at 41695

⁹ Appendix A provides an overview of metrics related to these disclosure topics found in provisional SASB standards for Metals & Mining and Coal Operations Standards.

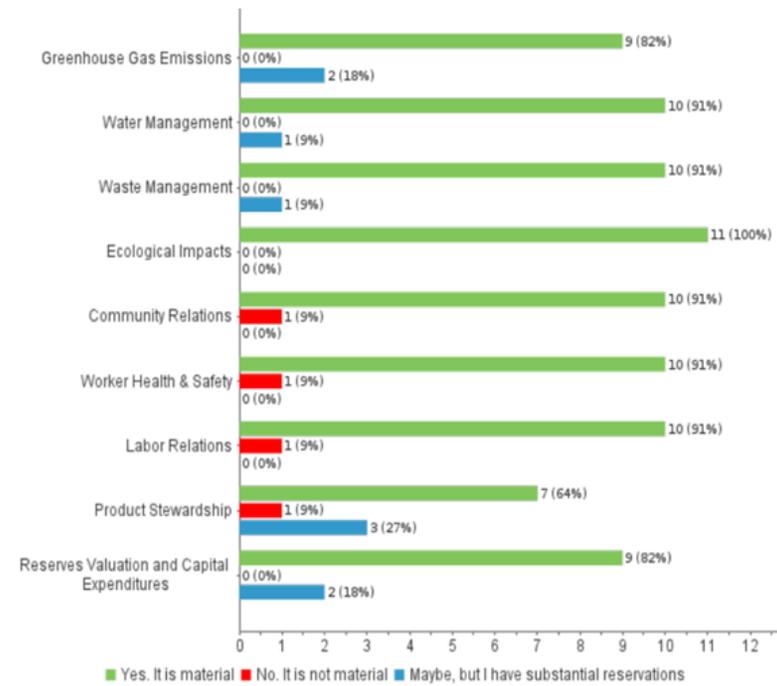
¹⁰ See *infra*, p.6, for a more detailed discussion of SASB’s standards-setting process.

Figure A
SASB Metals & Mining Industry Working Group Consensus on Likely Materiality of Disclosure Topics



Source: SASB Metals & Mining Industry Working Group Survey Responses

Figure B
SASB Coal Operations Industry Working Group Consensus on Likely Materiality of Disclosure Topics

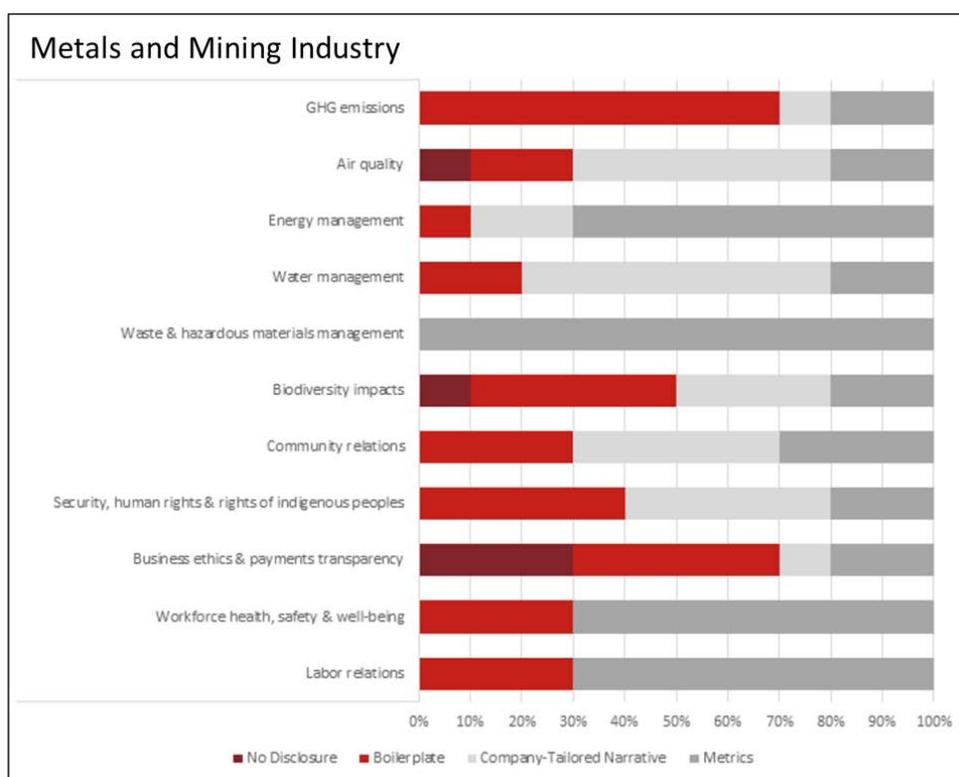


Source: SASB Coal Operations Industry Working Group Survey Responses

We believe registrants would benefit from additional clarity on which sustainability topics would constitute modifying factors and may be relevant in determining the viability of mineral reserves and resources. We note that the SEC may wish to direct registrants to resources such as the SASB provisional standards for Metals & Mining¹¹ and Coal Mining¹², which are designed to guide registrants in understanding what sustainability factors may be considering material or “modifying”—and thus warrant disclosure.

The idea that SASB disclosure topics for the Metals & Mining and Coal Operations industries likely constitute material information is shown clearly via analysis of the current state of disclosure in SEC filings by issuers in these industries. Figures C and D show that, in both industries, issuers are already disclosing information on these topics in SEC filings, albeit inconsistently and via boilerplate language in many cases.¹³

Figure C
State of Disclosure in Annual SEC Filings: Metals & Mining



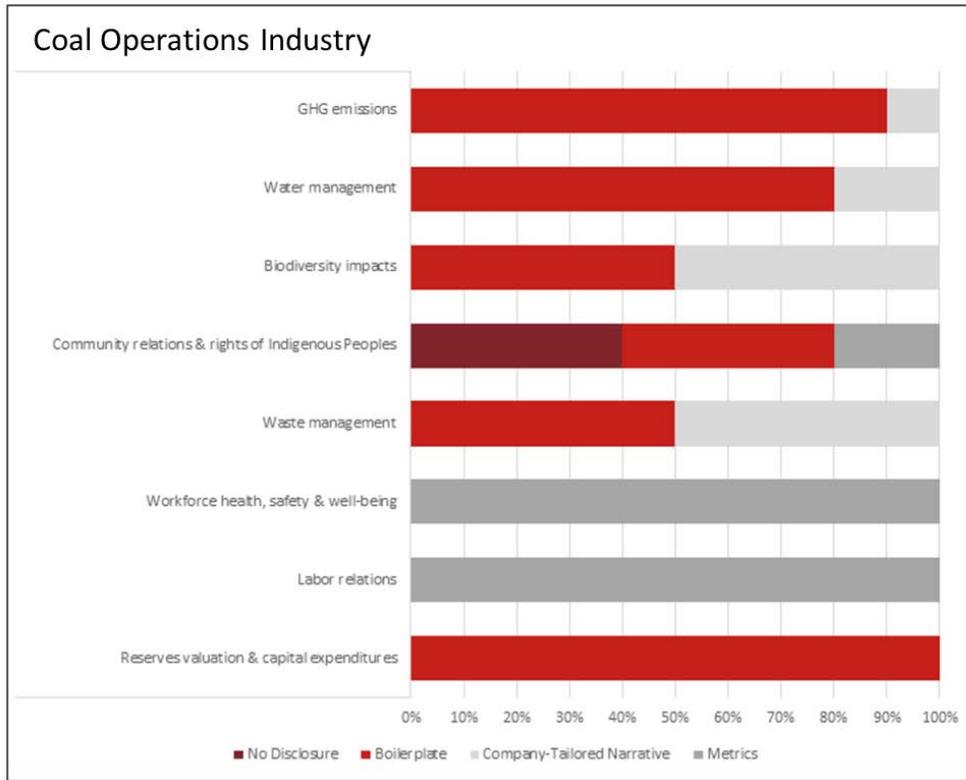
Source: SASB analysis with latest available annual SEC Filings (i.e. Form 10-Ks and 20-Fs) as of May 2016 for the top companies, by revenue, per SICs industry (maximum of 10 companies)

¹¹ Sustainability Accounting Standards Board – *Metals and Mining Provisional Standard*, June, 2014, http://www.sasb.org/wp-content/uploads/2014/06/NR0302_ProvisionalStandard_MetalsMining.pdf.

¹² Sustainability Accounting Standards Board – *Coal Operations Provisional Standard*, June 2014, http://www.sasb.org/wp-content/uploads/2014/07/NR0201_ProvisionalStandard_CoalOperations.pdf.

¹³ SASB maintains a database of examples of high-quality and poor-quality disclosures that go into greater depth on the current state of disclosure on sustainability-related information in SEC filings.

Figure D
State of Disclosure in Annual SEC Filings: Coal Operations



Source: SASB analysis with latest available annual SEC Filings (i.e. Form 10-Ks and 20-Fs) as of May 2016 for the top companies, by revenue, per SICs industry (maximum of 10 companies)

Qualified Persons

The Commission proposes that “every disclosure of mineral resources, mineral reserves and material exploration results reported in a registrant’s filed registration statements and reports must be based on, and accurately reflect information and supporting documentation prepared by, a ‘qualified person,’ as defined by the proposed rules.”¹⁴ The SEC recognizes that “it is common for a registrant to have more than one qualified person prepare a technical report for a mining property or project. As proposed, the registrant’s responsibilities would apply to each qualified person so engaged.”¹⁵

SASB is not in a position to comment on the proposed technical or professional requirements that define a “qualified person.”¹⁶ However, assessing sustainability factors as potentially material or modifying factors most often requires domain expertise. Topics such as indigenous rights, environmental impacts, health and safety, business ethics, and transparency in payments can be highly complex issues that require experience and specialized knowledge to be properly evaluated.

¹⁴ 81 Fed. Reg. at 41659.

¹⁵ *Id.*

¹⁶ *Id.* at 41664

SASB does note that the proposed rule states,

§ 229.1301 (Item 1301) General instructions and definitions.

If the qualified person is preparing or supervising the preparation of a technical report concerning exploration results, the relevant experience must be in exploration. If the qualified person is estimating, or supervising the estimation of mineral resources, the relevant experience must be in the estimation, assessment and evaluation of mineral resources and associated modifying factors, as defined in this section. If the qualified person is estimating, or supervising the estimation of mineral reserves, the relevant experience must be in engineering and other disciplines required for the estimation, assessment, evaluation and economic extraction of mineral reserves.

SASB urges the Commission to explicitly state that the qualified person should have “relevant experience” to assess and render judgment on any potential modifying factor including, but not restricted to, mining, processing, metallurgical, infrastructure, economic, marketing, legal, environmental, social and governmental factors. The Commission may wish to state that the qualified person should either have this experience directly or be assisted or advised by another person with this experience.

Other Comments

The Commission poses the question:

103. Should we require the registrant to provide a comparison of the mineral resources and reserves as of the end of the last fiscal year against the mineral resources and reserves as of the end of the preceding fiscal year, with an explanation of any material change between the two, as proposed? Why or why not? Are there items of information that we should include in the comparison instead of or in addition to the proposed items of information? Are there any proposed items of information that we should exclude from the comparison?

SASB recommends that the Commission require in this comparison that the registrant disclose any new, emerging, or changed sustainability factors that may affect the viability of any mineral resources and reserves. As it pertains to the Proposed Rule, the inclusion of sustainability factors among modifying factors considered by qualified persons should not be limited to the initial technical assessments and feasibility studies or reserves calculations. These factors should also be included in the evaluation of ongoing operations.

Corporate-Level Sustainability Disclosure

For disclosures at the corporate-level, as opposed to the project-level, SASB reiterates its recent comments to the SEC on the Business and Financial Disclosure concept release¹⁷ seeking recognition by the SEC of SASB standards as an acceptable disclosure framework for use by companies preparing their SEC filings.¹⁸

SASB’s provisional standards for the Metals & Mining and Coal Operations industries¹⁹ delineate sustainability-related disclosure topics and associated metrics that are likely to constitute material information. As such, it would be appropriate for companies in these industries to consider these topics and metrics for disclosure in the Management’s Discussion and Analysis Financial Condition and Results

¹⁷ 81 Fed. Reg. 23916 (April 22, 2016)

¹⁸ See SASB’s comments to the SEC on the Concept Release on Business and Financial Disclosure Required by Regulation S-K, July 1, 2016. <https://www.sec.gov/comments/s7-06-16/s70616-25.pdf>.

¹⁹ The following industries are also included in the Non-renewable Resources Sector under SASB’s Sustainable Industry Classification System (SICS): Oil & Gas Exploration and Production; Oil & Gas – Midstream; Oil & Gas – Refining & Marketing; Oil & Gas Services; Metal Production, and; Construction Materials. More on the SICS classification system can be found here: <http://www.sasb.org/sics/>.

of Operations (MD&A),²⁰ Risk Factors,²¹ and other relevant sections of the Form 10-K under existing SEC regulations.

As the SEC looks to standards-setting organizations, such as CRIRSCO, to modernize the disclosure requirements for mining registrants, we believe it would be appropriate for the Commission to acknowledge SASB standards as acceptable standards through which registrants can meet their existing requirements to disclose material sustainability-related information.

All provisional SASB standards were developed in accordance with a rigorous standards development process,²² which included consultation with balanced industry working groups represented by issuers and investors in these industries, as well as public interest groups and intermediaries. Specific to the Proposed Rule 224, individuals participated in SASB's Non-renewable Resources industry working groups. Sub-groups particular to Metals and Mining and Coal Operations industries evaluated SASB industry research briefs and proposed disclosure topics and metrics during the working group process.²³ On average, SASB industry working groups achieved a high degree of consensus (75 percent) that the industry-specific disclosure topics outlined by SASB likely constituted material information for companies in those industries.²⁴ Comments received during a 90-day period of public comment that followed the publication of draft provisional standards further shaped their content.²⁵ SASB continues to have an ongoing dialogue with industry leaders and associations, which will inform the codification of provisional standards for these and other industries over the next 18 months.

Additionally, SASB incorporates by reference metrics employed by hundreds of industry associations and international frameworks, to enable registrants to comply with the regulatory reporting requirements under U.S. securities laws. (See Appendix B.) This helps ensure that SASB standards are cost-effective and aligned with industry best practices.

We note that the SEC incorporates elements of standards developed outside the Commission in this Proposed Rule, such as those developed by the Committee for Mineral Reserves International Reporting Standards (CRIRSCO),²⁶ acknowledging that the mining industry has changed significantly during the 30+ years since Industry Guide 7 was last updated.²⁷ SASB believes that its standards can also serve as a point of reference in the Proposed Rule, to better define "modifying factors" and the attributes of "qualified persons." Such an update would improve this Proposed Rule and help align mining registrants' filings with industry practices and standards.

²⁰ 17 C.F.R. 229.303 (Item 303(a)(3)(ii)) (2011).

²¹ 17 C.F.R. 229.503 (2011).

²² SASB, Conceptual Framework (Oct. 2013), <http://www.sasb.org/wp-content/uploads/2013/10/SASB-Conceptual-Framework-Final-Formatted-10-22-13.pdf>. SASB's overall approach is set forth in its Conceptual Framework, a foundational document that guides SASB's provisional standards development process and explains the concepts and definitions relevant to SASB's work. SASB proposed an updated Conceptual Framework to reflect suggested updates to SASB's approach as it works toward the codification and ongoing maintenance of the standards. The revised Conceptual Framework was open for a period of public comment that closed July 6, 2016.

²³ SASB, NON-RENEWABLE RESOURCES INDUSTRY WORKING GROUP DUE PROCESS REPORT. December 12, 2013, p. 16. http://www.sasb.org/wp-content/uploads/2014/02/NRRDueProcessReview_forSC.pdf.

²⁴ A detailed summary of SASB Industry Working Group outcomes is available in the Industry Working Group Due Process Reports published for each of 10 sectors. These reports can be found under the Sectors tab on SASB's website – www.sasb.org. An example of one such report can be found here: http://www.sasb.org/wp-content/uploads/2014/02/NRRDueProcessReview_forSC.pdf. Please also refer to the SASB Blog, INDUSTRY EXPERTISE INFORMS SASB TOPICS AND METRICS, December 9, 2015. <http://www.sasb.org/industry-expertise-informs-sasb-topics-metrics/>. See also, SASB, SUPPLEMENT TO STANDARDS OUTCOME REVIEW, NON-RENEWABLE RESOURCES, http://www.sasb.org/wp-content/uploads/2014/02/NRRStandardsOutcomeReview_Supplement_forSC.pdf.

²⁵ SASB, NON-RENEWABLE RESOURCES STANDARDS, RECORD OF PUBLIC COMMENT. http://www.sasb.org/wp-content/uploads/2014/07/2014-07-01-SASB-Response-to-Comments_consolidated.pdf.

²⁶ Id. at 41653-41656. See also other references to CRIRSCO throughout the Proposed Rule.

²⁷ Id. at 41653.

Thank you for the opportunity to comment on this Proposed Rule. SASB supports the Commission's work to help disclosure evolve to meet the needs of companies and their investors in the 21st century. We appreciate your consideration of our comments.

Sincerely,

A handwritten signature in black ink, appearing to read 'JR', with a stylized flourish extending to the left.

Jean Rogers, Ph.D., P.E.
CEO and Founder
Sustainability Accounting Standards Board

Appendix A – Overview of Disclosure Topics and Related Metrics for Metals & Mining and Coal Operations Standards

Metals & Mining Industry | Disclosure Topics and Metrics | Non-Renewable Resources Sector

Topic	Accounting Metric	Category	Unit of Measure	Code
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under a regulatory program	Quantitative	Metric tons CO ₂ -e, Percentage (%)	NR0302-01
Air Quality	Description of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	NR0302-02
Energy Management	Air emissions for the following pollutants: CO, NO _x (excluding N ₂ O), SO _x , particulate matter (PM), mercury (Hg), lead (Pb), and volatile organic compounds (VOCs)	Quantitative	Metric tons (t)	NR0302-03
	Total energy consumed, percentage grid electricity, percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	NR0302-04
Water Management	Total fresh water withdrawn, percentage recycled, percentage in regions with High or Extremely High Baseline Water Stress	Quantitative	Cubic meters (m ³), Percentage (%)	NR0302-05
	Number of incidents of non-compliance with water-quality permits, standards, and regulations	Quantitative	Number	NR0302-06
Waste & Hazardous Materials Management	Total weight of tailings waste, percentage recycled	Quantitative	Metric tons (t), Percentage (%)	NR0302-07
	Total weight of mineral processing waste, percentage recycled	Quantitative	Metric tons (t), Percentage (%)	NR0302-08
	Number of tailings impoundments, broken down by MSHA hazard potential	Quantitative	Number	NR0302-09
Biodiversity Impacts	Description of environmental management policies and practices for active sites	Discussion and Analysis	n/a	NR0302-10
	Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation	Quantitative	Percentage (%)	NR0302-11
	(1) Proven and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Quantitative	Metric tons (t), Grade (%)	NR0302-12
Community Relations	Discussion of process to manage risks and opportunities associated with community rights and interests	Discussion and Analysis	n/a	NR0302-13
	Number and duration of non-technical delays	Quantitative	Number, Days	NR0302-14

Metals & Mining Industry | Disclosure Topics and Metrics | Non-Renewable Resources Sector

Topic	Accounting Metric	Category	Unit of Measure	Code
Security, Human Rights, and Rights of Indigenous Peoples	(1) Proven and (2) probable reserves in or near areas of conflict	Quantitative	Metric tons (t), Grade (%)	NR0302-15
	(1) Proven and (2) probable reserves in or near indigenous land	Quantitative	Metric tons (t), Grade (%)	NR0302-16
	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	Discussion and Analysis	n/a	NR0302-17
Workforce Health, Safety, and Well-Being	(1) MSHA All-Incidence Rate, (2) Fatality Rate, and (3) Near Miss Frequency Rate for (a) full-time employees and (b) contract employees	Quantitative	Rate	NR0302-18
Labor Relations	Percentage of active workforce covered under collective-bargaining agreements, broken down by U.S. and foreign employees	Quantitative	Percentage (%)	NR0302-19
	Number and duration of strikes and lockouts ²⁸	Quantitative	Number, Days	NR0302-20
Business Ethics & Payments Transparency	Description of the management system for prevention of corruption and bribery throughout the value chain	Discussion and Analysis	n/a	NR0302-21
	Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Quantitative	Metric tons saleable (t)	NR0302-22

Coal Products Industry | Disclosure Topics and Metrics | Non-Renewable Resources Sector

Topic	Accounting Metric	Category	Unit of Measure	Code
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under a regulatory program	Quantitative	Metric tons CO ₂ -e, Percentage (%)	NR0201-01
	Description of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	NR0201-02
Water Management	Total fresh water withdrawn, percentage recycled, percentage in regions with High or Extremely High Baseline Water Stress	Quantitative	Cubic meters (m ³), Percentage (%)	NR0201-03
	Number of incidents of non-compliance with water-quality permits, standards, and regulations	Quantitative	Number	NR0201-04
Waste Management	Number of tailings impoundments by MSHA hazard potential	Quantitative	Number	NR0201-05
Biodiversity Impacts	Description of environmental management policies and practices for active sites	Discussion and Analysis	n/a	NR0201-06

²⁸ Note to **NR0302-20** – Disclosure shall include a description of the root cause for each work stoppage.

Coal Products Industry | Disclosure Topics and Metrics | Non-Renewable Resources Sector

Topic	Accounting Metric	Category	Unit of Measure	Code
	Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, (3) under treatment or remediation	Quantitative	Percentage (%)	NR0201-07
	(1) Proven and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Quantitative	Million metric tons (t)	NR0201-08
Community Relations & Rights of Indigenous Peoples	Discussion of process to manage risks and opportunities associated with community rights and interests	Discussion and Analysis	n/a	NR0201-09
	Number and duration of non-technical delays	Quantitative	Number, Days	NR0201-10
	(1) Proven and (2) probable reserves in or near indigenous land	Quantitative	Million metric tons (t)	NR0201-11
Workforce Health, Safety, and Well-Being	(1) MSHA All-Incidence Rate, (2) Fatality Rate, and (3) Near-Miss Frequency Rate	Quantitative	Rate	NR0201-12
	Discussion of management of accident and safety risks and long-term health and safety risks	Discussion and Analysis	n/a	NR0201-13
Labor Relations	Percentage of active workforce covered under collective-bargaining agreements, broken down by U.S. and foreign employees	Quantitative	Percentage (%)	NR0201-14
	Number and duration of strikes and lockouts ²⁹	Quantitative	Number, Days	NR0201-15
Reserves Valuation & Capital Expenditures	Sensitivity of coal reserve levels to future price projection scenarios that account for a price on carbon emissions	Quantitative	Million metric tons (t)	NR0201-16
	Estimated carbon dioxide emissions embedded in proven coal reserves	Quantitative	Metric tons CO ₂ -e	NR0201-17
	Discussion of how price and demand for coal and/or emissions regulations influence the capital expenditure strategy for exploration, acquisition, and development of assets	Discussion and Analysis	n/a	NR0201-18

²⁹ Note to **NR0201-15** – Disclosure shall include the number, duration, and reason for the stoppage

Appendix B

Cost-Effective Alignment with Industry Standards

SASB references metrics already in use by industry, from 200+ organization

Health Care

WHO Prequalification of Medicines Programme (PQP)
 FDA FAERS and MedWatch
 FDA Clinical Investigator Inspections
 Rx-360 International Pharmaceutical Supply Chain Consortium
 Centers for Medicare & Medicaid Services requirements
 Provisions of the Patient Protection and Affordable Care Act (PPACA)
 Hospital Values Based Purchasing Performance score
 HIPAA and HIT ECH

Transportation

New Car Assessment Program
 EU End of Life of Vehicle Directive
 NHTSA
 Corporate Average Fuel Economy AIAG
 Federal Aviation Administration (FAA)
 International Civil Aviation Organization (ICAO)
 Federal Motor Carrier Safety Administration (FMCSA) - Behavior Analysis and Safety Improvement Categories (BASICs)
 International Maritime Organization (IMO) metrics and conventions
 International Convention for the Prevention of Pollution from Ships (MARPOL)
 Federal Rail Administration (FRA) Recommended Violation Defects

Services

Student Right-to-Know Act
 Gainful Employment Rule
 National Council on Problem Gambling's Internet Responsible Gambling Standards
 CDC Foodborne Illness standards
 USDA Dietary Guidelines for Americans
 Advertising Self-Regulatory Council

Financials

FINRA
 Basel III
 Federal Financial Institutions Examination Council's (FFIEC) Equator Principles (EP III)
 Dodd-Frank Act Stress Test (DFAST)
 COSO ERM Framework
 Dodd-Frank Wall Street Reform and Consumer Protection Act
 FEMA special flood hazard areas

Consumption

Marine Stewardship Council
 Roundtable for Responsible Soy
 Roundtable for Sustainable Palm Oil
 Rainforest Alliance
 Sustainable Agriculture Initiative
 World Health Organization (WHO) Acute Toxicity Hazard Categories
 Global Food Safety Initiative (GFSI)
 Natural Resources Conservation Service (NRCS) Comprehensive Nutrient Management Plan (CNMP)
 Food Safety and Inspection Service (FSIS) of the U.S. Department of Agriculture (USDA)
 USDA Smart Snacks in School criteria
 Children's Food and Beverage Initiative (CFBI) Uniform Nutrition Criteria
 FDA's Recalls, Market Withdrawals, & Safety Alerts
 USDA's Current Recalls and Alerts
 Children's Food and Beverage Initiative (CFBI) Uniform Nutrition Criteria
 Sustainable Apparel Coalition Higg Index
 ICTI CARE Process (ICP)
 California DTSC Candidate Chemicals List
 U.S. Green Building Council's (USGBC) LEED
 ISO 14040 and ISO 14044
 ENERGY STAR®
 WaterSense
 ANSI/BIFMA e3 level® Business Furniture

Technology & Communication

EICC Validated Audit Process
 EPEAT® - Basel Action Network's e-Steward® standard
 U.S. EPA's Responsible Recycling Practices (R2) standard
 (SEC) CF Disclosure Guidance: Topic No. 2, Cybersecurity
 International Electrotechnical Commission - IEC 62474
 ENERGY STAR®
 Digital Advertising Alliance (DAA) Self-Regulatory Program
 Children's Online Privacy Protection Act (COPPA)
 Directive 2002/58/EC (ePrivacy Directive)
 National Institute of Standards and Technology (NIST)

Resource Transformation

REACH substances of very high concern (SVHC)
 American Chemistry Council's Responsible Care Management System
 World Health Organization (WHO) Acute Toxicity Hazard Categories
 Center for Chemical Process Safety's Process Safety Leading and Lagging Metrics
 U.S. Consumer Product Safety Commission
 Airworthiness Directives - FAA, ESSA
 OECD Anti-corruption guidelines
 EPEAT®
 Basel Action Network's e-Steward® standard
 U.S. EPA's Responsible Recycling Practices (R2) standard
 (SEC) CF Disclosure Guidance: Topic No. 2, Cybersecurity
 International Electrotechnical Commission - IEC 62474
 ENERGY STAR®
 Heavy Duty (HD) National Program
 Forest Stewardship Council
 Sustainable Forest Initiative
 Programme for the Endorsement of Forest Certified™
 American Tree Farm System

Non-Renewable Resources

Transparency International's Corruption Perception Index
 IFC Performance Standards on Environmental and Social Sustainability
 IPIECA Oil and Gas Industry Guidance on Voluntary Sustainability Reporting
 Renewable Volume Obligation (RVO)
 Committee for Mineral Reserves International Reporting Standards (CRIRSCO)
 International Union for Conservation of Nature (IUCN) Protected Areas
 Pipeline and Hazardous Materials Safety Administration (PHMSA)
 ANSI/API Recommended Practice 754 - Process Safety Performance Indicators for the Refining and Petrochemical Industries
 Mine Safety and Health Administration (MSHA)

Renewable Resources & Alternative Energy

Renewable Fuel Standard (EPA RFS2)
 International Food Policy Research Institute Global Hunger Index
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 Sustainable Forest Initiative
 Programme for the Endorsement of Forest Certified™
 American Tree Farm System
 International Finance Corporation's (IFC) Performance Standards on Environmental and Social Sustainability
 International Union for Conservation of Nature (IUCN) Protected Areas
 United Nations Environment Programme
 International Labour Organization (ILO) conventions

Infrastructure

EPA Hazard Potential Classification
 U.S. EPA National Environmental Policy Act (NEPA)
 National Institute of Standards and Technology (NIST) Smart Grid Interoperability Standards
 Department of Energy's (DOE) Federal Energy Management Program (FEMP) M&V Guidelines
 State renewable portfolio standards (RPS)
 System Average Interruption Duration Index (SAIDI)
 U.S. National Primary Drinking Water Regulations
 The U.S. Safe Drinking Water Act
 The European Drinking Water Directive
 World Health Organization (WHO) Guidelines for Drinking Water Quality
 FEMA Special Flood Hazard Areas (SFHA)
 Global Real Estate Sustainability Benchmark (GRESB) Real Estate Survey Guidance
 US Green Building Council LEED Green Globes
 ENERGY STAR
 HERS® Index Score
 WaterSense