

B.C. Environmental,
Social and Governance (ESG)
Summary:

Supplementary Data Report

DECEMBER 2025



Ministry of
Finance

Minister's Message

B.C. offers a stable and prosperous environment for people and businesses, with abundant natural resources, clean energy, and a strong, diversified economy.

Our government is investing in people and businesses as we grow our sustainable and inclusive economy.

We're building our province's position as the economic engine of a stronger, cleaner and more self-reliant Canada, moving forward with major projects that put people to work, partner with local First Nations and support strong communities.

It's an ambitious undertaking requiring a clear and responsible vision with decisions made using an Environmental, Social and Governance (ESG) lens. Our focus is a sustainable future that delivers long-term prosperity.

We are focused on growing our economy for the benefit of all people in our province. A strong, inclusive economy helps communities throughout B.C. thrive.

B.C.'s strengths include its connection to global markets as the gateway for maritime trade in the Pacific, which positions us as a key part of Canada's trade diversification strategy as we make new connections and strengthen ties across the world.

With that, I'm pleased to present the second installment of the ESG Summary: Supplementary Data Report. This report provides metrics that highlight efforts made across government to incorporate ESG values into ongoing strategic work. We are committed to tracking our progress and continuously improving how we assess our measures and outcomes.

This report shows some steps we are taking to align with ESG principles through our capital plan investments, growing the labour force, investing in science, technology and innovation, building new schools and creating childcare spaces.

B.C.'s focus on ESG principles will continue to help us build a province with good jobs, stronger communities, and a more resilient economy that works better for people.



Brenda Bailey, Minister of Finance

Province of British Columbia Environmental, Social, Governance Profile

The Province of B.C. is committed to making strategic and focused investments to grow the economy so people and their families can build good, prosperous lives.

Long-term planning through an ESG lens allows investments made today to benefit B.C. far into the future, helping build a strong, sustainable economy.

Why ESG is Important to B.C.

The environmental, social and governance decisions that the provincial government and businesses make help attract socially responsible, long-term investors.

- » Environmental criteria consider how the Province performs as a steward of the environment.
- » Social criteria examine how the Province manages relationships with people, businesses and communities in British Columbia.
- » Governance criteria reviews robust governance standards, accountabilities, and transparency

Advancing reconciliation with Indigenous Peoples is a unique and significant part of B.C.'s ESG principles and policy. The Declaration on the Rights of Indigenous Peoples Act establishes the United Nations Declaration on the Rights of Indigenous Peoples (UNDRP) as the Province's framework for reconciliation, as called for by the Truth and Reconciliation Commission's Calls to Action.

The ESG Summary: Supplementary Data Report

This data report highlights some of the work the Province is doing across programs and ministries, and is aimed at providing a better understanding of its ESG profile. This data is an update to the Supplementary Data Report that was released in December 2023, which built on the B.C. ESG Summary Report released in August 2022. This 2025 data report contains only a fraction of the policies and services the government provides and oversees across British Columbia. Absence of an initiative from the report does not diminish its importance, nor is it a reflection of a lack of ESG principles embedded in the initiative.

The audience for this report includes bond investors in the capital markets, those who want to invest in B.C.'s economy, companies who may want to partner with the Province on economic and social development, special interest groups and members of the public interested in learning how government is aligning with ESG principles.

The Province is committed to strong reporting frameworks that encourage improvement and practically measure progress on how we can create a more inclusive, sustainable economy today and in the future. ESG is a growing field, and these reports:

- » Keep B.C. in line with industry standards, however there are no current standards for governments.
- » Educate investors on B.C.'s ESG credentials and provide updates on ESG targets achieved by the Province.
- » Demonstrate B.C.'s commitment to ESG and show its progress through programs, policies and practices.
- » Highlight B.C.'s ESG work.

B.C.'s ESG Framework for Capital Projects

The ESG Framework for Capital Projects provides guidance and resources on supporting key priorities in the building of provincial capital projects. This allows government to leverage capital investments to achieve additional benefits for British Columbians. The framework considers child care space additions, mass timber construction, greenhouse gas emission reduction, and creating opportunities for underrepresented groups and apprentices.

Crown Agencies

The Province's crown agencies are accountable to responsible ministers and ministries in adhering to applicable government legislation, policy and best practices.

Crown agencies' alignment with British Columbia's ESG framework includes, but is not limited to, compliance with environmental protection and climate change statutes and regulation [E], compliance with the province's Declaration on the Rights of Indigenous Peoples Act [S], financial management transparency through government's legislated reporting requirements [G] and ongoing work toward equity, diversity and inclusion in public sector board composition [G].

Two of British Columbia's largest crown agencies have been at the forefront of ESG development:

- » BC Lottery Corporation, which formally adopted its social purpose in April 2021, approving the mission "to generate win-wins for the greater good" through its operations. The first ESG report was released in 2022, reporting on initiatives and impacts. This marked the formal start of the company's ESG transparency efforts, coinciding with the adoption of its social purpose and corresponding corporate sustainability strategy.
- » BC Hydro, which has published three ESG reports beginning in 2023. These reports reflect BC Hydro's long history of contributing to the growth and economic prosperity of the province while working to reduce environmental impacts and create positive social impact in the communities it operates in.

B.C.'s ESG Ratings

ESG reporting is a rapidly evolving area and there is currently no broadly accepted standard which applies to government. The ESG Scores below are non-solicited assessments from independent third parties which have their own unique rating framework.

ESG factors have the potential to positively or negatively impact a government's credit rating based on risks. The takeaway from the three credit rating agencies (Moody's, Fitch, and DBRS Morningstar) is that British Columbia's credit rating is not materially impacted by its ESG risk profile.

Moody's

Moody's Investors Service uses a Credit Impact Score (CIS). Moody's reaffirmed CIS-2 Credit Impact Score on April 10, 2025, which indicates that ESG considerations do not have a material impact on the current rating.

Fitch

Fitch reaffirmed the province's ESG Credit Relevance score of 3 on May 27, 2025. A score of 3 means ESG issues are credit-neutral or have only a minimal credit impact on the entity, either due to their nature or the way in which they are being managed by the entity.

DBRS Morningstar

In May 2025 DBRS Morningstar reaffirmed there are no environmental, social, or governance factors that had a significant or relevant effect on the credit analysis of BC.

MCSI

MCSI reaffirmed B.C.'s AA ESG rating on February 10, 2025. The AA rating is the second-highest rating offered by the agency. MSCI ESG government ratings provide an opinion of countries, provinces and other jurisdictions' exposure to and management of ESG risks, relative to their global peers.

NOTE: Standard and Poor's does not have an ESG score for B.C.

Summary

The Province recognizes that stakeholders from the capital markets and public policy place a high value on ESG credentials. B.C.'s application of ESG principles is ever-evolving and the Province continues to provide accurate and transparent disclosures as the market develops and within its practical capacity to do so. B.C. recognizes the value the financial community places on ESG and takes pride in its role in advancing this important work.

Province of British Columbia ESG Metrics

						Results vs Baseline											
Dimension	Indicator	Description of Indicator	Learn more	Targets	Baseline/ Budget	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26 (estimates)	Alignment with UN Sustainable Development Goals https://sdgs.un.org/goals	
Environmental	Greenhouse Gas (GHG) Emissions	Since 2019, B.C. has worked with many organizations, governments, and communities to put into action CleanBC, government's plan to lower climate-changing emissions by 40% by 2030.	Provincial Emissions Inventory 2024 Climate Change Accountability Report (PDF)	40% below 2007 emissions by 2030, 60% below 2007 emissions by 2040, 80% below 2007 emissions by 2050 (measured in MtCO2e/year). Non-legislated targets for 2025 (-16%) and sectors have also been set. A legislated net zero target for 2050 is also planned.	65.5 MtCO2e in 2007	64.7	65.4	67.3	66.1	62.1	63.8	65.6	N/A	64.7 (projection)	64.1 (projection)	13 - Climate Action	
	Industrial Carbon Pricing Compliance Rate	An Industrial carbon price is an effective and economically efficient way to reduce GHG emissions. The CleanBC Industrial Incentive Program (2019-2024) and the B.C. Output Based Pricing System (B.C. OBPS) (initiated in 2024 and current program) provides incentive for large industrial operators to decarbonize while maintaining their competitiveness.	B.C. OBPS Website		2019					\$40 per tonne	\$40 per tonne	\$45 per tonne	\$50 per tonne	\$65 per tonne	\$80 per tonne	\$95 per tonne	13 - Climate Action
	LEED Gold	Public sector organizations (PSOs) are encouraged to promote the use of low carbon and renewable building materials in the design and construction of public sector infrastructure. Building new PSO facilities to a Leadership in Energy and Environmental Design (LEED) Gold, or equivalent certification by a green building rating system, helps to assure building owners that their investment in a new facility yields superior performance in a variety of areas, including energy and water efficiency, stormwater management, indoor environmental quality and materials usage.	Low Carbon Building Materials and LEED v4: A guide for public sector organizations (PDF)	All new Provincial buildings constructed to be LEED Gold or higher. A net-zero building sees enough renewable energy created on-site to meet the building's total energy needs.	The numbers of buildings to be constructed has not been determined and the target applies to all regardless of metrics.	0	0	0	2 - LEED Gold	1 - LEED Gold	0	1 - Net-Zero Building	0	0	1 - LEED Gold (Underway)	9 - Industry, Innovation and Infrastructure	
	Mining Sector	The Province is committed to ensuring that B.C. remains a leader in mining regulation and oversight, while enhancing responsible resource development and strengthening First Nations involvement in B.C.'s mining sector. All mining activities in B.C. are regulated under the Mines Act and the Health, Safety and Reclamation Code for Mines.	Mineral Exploration & Mining	Continued growth of B.C.'s safe environmentally sustainable mining sector, playing a key role in our low-carbon future.		\$246.6 million	\$331.4 million	\$329.5 million	\$422.7 million	\$659.8 million	\$740.4 million	\$643.6 million	\$643.6 million	\$552.1 million			9 - Industry, Innovation and Infrastructure
	Zero-Emission Vehicle (ZEV) Public Charging Stations	The CleanBC Go Electric program is intended to encourage and accelerate the adoption of ZEVs in B.C. for the environmental and economic benefits. British Columbia introduced programs to support ZEV adoption beginning in 2011 and has since committed more than \$288 million in funding.	Go Electric Program	10,000 charging stations by 2030. These investments are part of the Province's wider strategy to move toward 100% new light-duty ZEV sales by 2035.				2,000	2,500+	3,000+	3,800+	3,800	4,756	7,027	8000	13 - Climate Action	
	ZEV Sales	The CleanBC GO Electric Passenger Vehicle Rebate Program is intended to make ZEVs more affordable for British Columbians.	Zero-Emission Vehicle Update - 2021 (PDF)	Move toward 26% new light-duty ZEV sales by 2026, 90% by 2030, and 100% by 2035.	2019	1%	1.50%	4.10%	8.70%	9.4%	10%	18.10%	22.65%	22.40%	18%	12 - Responsible Consumption and Production	

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Environmental	Forest Landscape Planning	<p>Conducted in partnership with First Nation Governments and in collaboration with forest and range tenure holders, Forest Landscape Plans provide legal direction for where and how forest management activities such as timber harvesting, road layout and silviculture activities, can occur on the land base, for the 10-year life of the plan. These plans will also address other values including climate change adaptation and mitigation, old growth management, species at risk and wildlife habitat, wildfire risk reduction and wildfire resiliency management, recreation, cultural values and watershed health.</p> <p>Central to this approach is working collaboratively with Indigenous governments to co-develop plans, and engaging with communities and stakeholders.</p> <p>The Ministry of Forests is tracking the number of Forest Landscape Plans initiated with First Nations through government-to-government agreements. The Ministry is committed to engaging with First Nations on forest landscape planning.</p> <p>Forest Landscape Planning was introduced in Bill 23, the Forest Statutes Amendment Act in November 2021.</p>	Forest landscape plans	To initiate eight plans with First Nations through government-to-government agreements in 2023/24.												4 initiated (note this was included in 2023 report) - reflects pilot projects initiated in 21/22	8	3	0	15 - Life on Land
	Low Carbon Fleet Program (BC Transit) and Low Carbon Fleet Strategy (TransLink) - Compressed Natural Gas (CNG) Buses	<p>BC Transit's Low Carbon Fleet Program supports provincial targets for GHG emissions and aligns with the CleanBC plan. The strategy will add CNG and battery-electric buses to BC Transit's fleet over the next 10 years.</p> <p>TransLink is committed to having a net zero public transportation system by 2050, including the implementation of TransLink's Low Carbon Fleet Strategy. By 2040, TransLink's entire conventional bus fleet will be zero emission.</p>	Clean transportation			95 (BC Transit)	120	128	166	227	247	283	283	291	317		13 - Climate Action			
							95 (TransLink)	146	252	303	303	303	303	304	348	409				
	Clean Electricity Standard	BC Hydro will generate and acquire clean energy to meet its retail sales on the integrated grid over a fixed four-year period.	BC Hydro's 2022/23 Annual Service Plan Report (PDF)	100%. This goal is aligned with the Province's CleanBC strategy.									100%	100%	100%	100%		7 - Affordable and Clean Energy 13 - Climate Action		
	Zero Carbon Step Code	<p>In April 2023, the Province introduced the Zero Carbon Step Code to meet the Provincial commitment for Zero Carbon New Construction by 2030.</p> <p>The Zero Carbon Step Code is an equipment-driven standard that promotes reduction of operational GHG emissions. The CleanBC Roadmap to 2030 commits to incrementally increasing requirements in the BC Building Code until all new construction is zero carbon by 2030. Local governments can incentivise or require compliance with higher tiers of the Zero Carbon Step Code ahead of the Province's schedule.</p>	https://www2.gov.bc.ca/gov/content/industry/construction-industry/building-codes-standards/bc-codes/2024-bc-codes/step-codes/zero-carbon-step-code	The CleanBC Roadmap to 2030 commits to incrementally increasing requirements in 2024 and 2027, before all new buildings are zero carbon by 2030.													EL-1 (measure and disclose GHG emissions)	11 - Sustainable Cities and Communities 13 - Climate Action		
BC Energy Step Code	<p>In 2017, the Province introduced the BC Energy Step Code to incrementally improve energy efficiency in new buildings so that all buildings are net zero energy-ready by 2032.</p> <p>The Energy Step Code is a tiered performance-based code that sets minimum performance requirements.</p>	https://www2.gov.bc.ca/gov/content/industry/construction-industry/building-codes-standards/bc-codes/2024-bc-codes/step-codes/energy	The CleanBC Plan commits to incrementally increasing requirements in the BC Building Code until all new buildings are net zero energy-ready by 2032, or 80% more energy efficient than a building built to the base 2018 BC Building Code										20% more energy efficient	20% more energy efficient	20% more energy efficient		11 - Sustainable Cities and Communities 13 - Climate Action			

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Social	Improved Internet Access	<p>Connectivity is critical for everyone in British Columbia regardless of where they live. High-speed internet is needed for many aspects of our daily lives, supporting us to work, learn at home and school, access services and do business. Access to cellular connectivity is also vital, especially along highways, to help us remain connected and safe when we are on the move, and to access emergency services when we need them.</p> <p>Some households in British Columbia, particularly in rural, remote, and Indigenous communities, lack access to high-speed internet or cellular services. The B.C. government works to address this by offering funding programs to support connectivity infrastructure expansion. The Province also supports local and Indigenous governments with their connectivity planning in B.C.</p>	Connecting Communities BC	To reduce the number of underserved households from 115,000 in 2022 to 0 in 2027. And by 2027, to provide internet access for all households in B.C. with a minimum of 50/10 Mbps.	115,000 households (2021/22) A result lower than baseline means that additional households have benefited from investments in high-speed internet.						115,000	91,132	86,863	69,323	58,500	11 - Sustainable Cities and Communities
	Improved Supports for Youth and Young Adults with Care Experience	<p>In Budget 2022, the Province committed \$35 million over three years for comprehensive supports for young adults transitioning from government care to adulthood up to the age of 27. These supports are offered through the Strengthening Abilities and Journeys of Empowerment (SAJE) program.</p> <p>Supports, to be fully rolled out by 2024, includes a new financial supplement, a no-limit earnings exemption, help with the cost of housing, the introduction of transition planning, enhanced access to life-skills, cultural and mental-health programs or activities, and improved medical benefits.</p> <p>We want to ensure young people have the tools, resources and social supports to transition successfully to adulthood and adult services.</p>	SAJE (Strengthening Abilities and Journeys of Empowerment)	Proportion of eligible population who receive SAJE support (as a %)	\$51.98M	9%	12%	13%	16%	15%	19%	23%	30%	44%	51%	1 - No Poverty 3 - Good Health and Well-being 10 - Reduced Inequalities 16 - Peace, Justice and Strong Institutions
	Licensed Child Care Spaces	The ChildCareBC plan supports growth in the number of child care spaces available to parents helping families access, affordable, quality, and inclusive child care as a core service they can depend on, while strengthening communities throughout British Columbia.	ChildCareBC	This performance measure reflects Government's commitment and efforts to create new licensed child care, helping to make affordable, quality, and inclusive child care a core service that families can depend on.	\$84 million provincial baseline			114,632	120,947	125,738	131,997	139,245	148,146	160,553	139,245,68,240	
								Total invested: \$22.2 million	Total invested: \$131.7 million	Total invested: \$147.4 million	Total invested: \$190.9 million	Total invested: \$277.4 million	Total invested: \$272.021 million	Total invested: \$174.365 million	Estimates \$144.143 million	

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Social	Child Care Workforce	<p>Early childhood professionals play a critical role in caring for and preparing kids for the future.</p> <p>Released in 2018, the Early Care and Learning Recruitment and Retention Strategy sets out B.C.'s plan to improve supports for professionals in the child care sector. Government continues to provide support for current and prospective early childhood professionals through a variety of programs and initiatives.</p>	Support for early childhood professionals	Average number of ECEs receiving the ECE Wage Enhancement on a monthly basis (and continued ECE Wage Enhancement).				7,668	8,907	7,967	10,484	11,281	14,209	16,092	16,673	4 - Quality Education	
	Gender Equity	<p>B.C. is advancing gender equity with expanded access to child care, health care, education and training, affordable housing, counseling and crisis support services, and supports for people facing gender-based violence.</p> <p>Work is also underway through the Gender Equity Office's implementation of Pay Transparency legislation to reduce the gender pay gap.</p> <p>Gender Based Analysis Plus (GBA+) is an analytical tool used to assess how women and gender diverse people may experience legislation, policies, and programs. The Gender Equity Office leads GBA+ training and tools development across the B.C. Public Service to ensure a gender equity lens on all policy, program and legislation development.</p>	Gender equity in B.C.	<p>Incorporating GBA+ into policy and budget processes</p> <p>Reducing the gender pay gap</p>	<p>Since 2018, the Province has applied GBA+ to ensure better results for all British Columbians. For example, Budget 2025 uses GBA+ analysis to monitor economic trends and inform all spending and tax decisions.</p> <p>To reduce the gender pay gap, the Pay Transparency Act requires employers to include salary or wage information on all publicly posted jobs. Employers cannot ask prospective employees for pay history information, or punish employees who disclose their pay to co-workers or potential job applicants. Large and medium-sized employers in B.C. are also required to publicly post reports about their gender-pay gap through a phased approach.</p>										<p>B.C. Median Gender Pay Gap 16% (2023)</p> <p>B.C. Median Gender Pay Gap 15% (2024)</p> <p>Downward Trend</p>	5 - Gender Equality	
	Number of People Aged 75+ Admitted to Hospital for Chronic Disease	<p>Proactive disease management and community-based services can help seniors maintain function and reduce complications that could lead to more emergency department visits and hospitalizations. Lower admission rates indicate that patients are receiving the appropriate care in the community to allow them to stay home longer and be healthier. This performance measure tracks the number of people, 75 years of age and older, with select chronic diseases such as asthma, chronic obstructive pulmonary disease, heart disease, and diabetes who are admitted to hospital. (A lower rate is better).</p>	Ministry of Health Annual Report	2,650 by 2025/26	3,360 (2016/27)	3,360						2,183	2,196	2,200			3 - Good Health and Well-being
	Staffing Support in Long-Term Care	<p>The Province is committed to improving and strengthening the quality of service, and providing the best day-to-day assistance to seniors in long-term care. Direct care staffing hours and hours per resident day are measures of the hours of care provided.</p>	Ministry of Health Annual Report	3.36 by 2022/23	3.11 (2016/17)	3.11					3.58	3.57	3.57	3.59	3.64	N/A	3 - Good Health and Well-being

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Social	Affordable Homes	<p>In April 2023, the Province released the Homes for People Action Plan.</p> <p>It builds on the success of the 2018 Homes for B.C.: A 30-Point Plan for Housing Affordability, by introducing new initiatives and further financial investment.</p> <p>Homes for People is a plan to unlock more homes, faster; deliver better, more affordable homes; support those with the greatest housing need; and create a housing market for people, not speculators.</p>	Homes for People (PDF)	<p>Number of affordable and supportive housing homes completed, including affordable rental and social housing, through BC Housing (this includes direct units through Building BC and non-Building BC programs).</p> <p>BC Housing is responsible for delivering a portion of the British Columbia government's overall housing target, which is to have 114,000 affordable housing units completed or under construction by 2028.</p>		2,004	2,996	4,180	3,274	4,222	5,245	4,503	3,178	4,565 (actual)	4,500	1 - No Poverty 11 - Sustainable Cities and Communities
	Accessible BC	<p>As part of Accessible BC, the Province committed to make buildings more accessible for all people. In 2024, the new BC Building Code was changed to add new accessibility requirements such as more power operated doors and elevators in new buildings, and full-sized changing spaces in universal washrooms. Starting in 2025, the BC Building Code also requires 1 in 5 units to be an adaptable dwelling unit. This applies in large condominium and apartment buildings, and on the first floor of smaller apartments and condominiums. Adaptable dwellings help people stay in their home through illness or temporary or permanent injury, help seniors who would like to age in place, provide accessible housing options for people living with disabilities, and cut future retrofitting costs to make homes fully accessible. Prior to this, adaptable dwelling units were only required by a small number of local governments, and no adaptable dwelling units were required by the BC Building Code.</p>	https://www2.gov.bc.ca/gov/content/industry/construction-industry/building-codes-standards/bc-codes/2024-bc-codes/accessibility	<p>The Minister of Housing committed to consulting on the requirement for 1 in 5 adaptable dwelling units in 2026-2027, with a possibility of requiring more units to be adaptable.</p>		N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	1 in 5 or 20%	1 in 5 or 20%	11 - Make cities and human settlements inclusive, safe, resilient and sustainable
	Responding to Homelessness	<p>The Province is committed to addressing the housing and support needs of people experiencing or at risk of homelessness. Through various partnerships and projects, we are working to better understand, respond to and prevent homelessness in B.C. Our goal is to make homelessness rare, brief and a one-time occurrence. This indicator measures the rarity of homelessness by using estimates of the population experiencing homelessness in BC as a proportion of the overall population of the province.</p> <p>On April 3, 2022 the provincial government released its Belonging in BC homelessness plan, including immediate actions to help thousands of people access and maintain housing and supports. Through this plan, Government is working with Indigenous partners, people with lived experience of homelessness, local governments, service providers and other partners to create a province where everyone has a community and a place to call home.</p>	Belonging in BC (PDF) Measure data and sources	<p>Targets have not been formally established for this measure.</p>	<p>The Belonging in BC homelessness plan includes immediate actions backed by \$633 million (over three years) and \$1.5 billion in Budget 2023</p>				4.80 per 1,000 individuals experienced homeless in BC at some point in 2019	4.74 per 1,000 individuals experienced homeless in BC at some point in 2020	5.01 per 1,000 individuals experienced homeless in BC at some point in 2021	5.31 per 1,000 individuals experienced homeless in BC at some point in 2022	TBD	TBD (Data will not be available until later this year)	TBD	TBD

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Social	A Pathway to Hope	A Pathway to Hope is B.C.'s roadmap for making mental health and addictions care better for people. It is a plan to make positive, lasting changes so that B.C.'s system of mental health and addictions care works for everyone. There are several priority actions as part of A Pathway to Hope, including improving wellness for children, youth, and young adults; supporting Indigenous-led solutions; providing better substance use care and saving lives; and improving access to better quality care.	Ministry of Health Annual Report	Number of communities (school districts) with Integrated Child and Youth Mental Health and Substance Use Teams operating or in implementation	N/A					Baseline year: 0	5	5	12	12	20	20	3 - Good Health and Well-being
				Number of Foundry Centres operating	N/A					Baseline year: 11	11	15	16	17	20		
	Responding to the Drug Toxicity Crisis	Accelerating B.C.'s response to the toxic drug crisis across the full continuum of substance use care. This is measured by the percentage of people on opioid agonist treatment who have been retained for 12 months.	Ministry of Health Annual Report	Actual numbers of a target of one percent increase for each year have been included in the current service plan to improve target clarity.	N/A	48.5%	48.5%	48.8%	48.0%	48.0%	45.5%	44.9%	44.4%	45.7%	46.0%	3 - Good Health and Well-being	
	Accessible and Relevant Quality Post-Secondary Education and Skills Training	The Province continues to make post-secondary education and skills training accessible and relevant; helping people reskill to find in-demand jobs; and breaking down barriers so everyone can find a job where they can thrive. Accessibility of the B.C. public post-secondary system is indicated by comparing the proportion of household income required to pay domestic undergraduate tuition and fees in B.C. against the Canadian average. Relevance of education programs to the needs of the B.C. economy is indicated through students' ability to transition from public post-secondary education to the labour market.	BC Public Post-Secondary System - 2021/22 Accountability Framework Highlights (PDF)	Tuition Rate Target: ≤Canadian average	Not reported		7.4% (target: ≤8.6%)	7.3% (target: ≤8.5%)	7.3% (target: ≤8.5%)	7.3% (target: ≤8.6%)	7.0% (target: ≤7.7%)	6.8% (target: ≤7.6%)	6.8% (target: ≤7.5%)	6.6% (target: ≤7.5%)	TBD (Data will be available in July 2026)	4 - Quality Education 8 - Decent Work and Economic Growth	
				Relevance Target: Post-secondary graduates' unemployment rate is ≤ unemployment rate of B.C. population aged 18-29 with high school credentials or less	8.0% (target: ≤10.8%)	7.1% (target: ≤8.0%)	6.5% (target: ≤7.8%)	6.0% (target: ≤9.1%)	8.0% (target: ≤17.7%)	8.2% (target: ≤11.6%)	6.1% (target: ≤8.7%)	7.0% (target: ≤9.2%)	7.0% (target: ≤11.8%)	TBD (Data will be available in March 2026)			

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							Results vs Baseline												
Dimension	Indicator	Description of Indicator	Learn more	Targets	Baseline/Budget	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26 (estimates)	Alignment with UN Sustainable Development Goals https://sdgs.un.org/goals			
Social	Lasting and Meaningful Reconciliation (Indigenous Procurement, Training, Certification, and Hiring) at BC Hydro	BC Hydro has set targets and goals to advance reconciliation that include procurement and hiring targets, as well as training for all employees. BC Hydro will also publish its UNDRIP Implementation Plan in 2023. Targets are updated annually.	BC Hydro's 2022/23 Annual Service Plan Report (PDF) BC Hydro's Fiscal 2023 ESG report (PDF)	Indigenous Procurement target for 2022/23 was \$880 million, actual procurement spend for 2022/23 was \$1.16 billion.	New metric for 2025/26 First Nations Economic Participation. Based on projects in our capital plan (i.e., Site C; John Hart seismic upgrade; Capilano Substation)						\$914 million	\$880 million	\$1.359 billion	\$1.617 billion	N/A	8 - Decent Work and Economic Growth 10 - Reduced Inequalities 11 - Sustainable Cities and Communities			
				In 2022/23 the target for Indigenous Hiring was 4.3% and BC Hydro's actual was 4.0%. (While below the target, it is higher than the available B.C. workforce of 3.6% in the occupations we hire.)							4.10%	4.30%	4.20%	3.90%	N/A				
Indigenous Training target for 2022/23 was 55%, and our actuals were 74%.														53%	55%		84%	89%	N/A
PAR certificate - Progressive Aboriginal Relations Certificate target is gold for 2022/23 and we met that target.														PAR Gold	PAR Gold		PAR Gold	PAR Gold	PAR Gold
	Providing Low-Carbon Affordable Energy	<p>Meeting our provincial and corporate climate targets means taking advantage of B.C.'s renewable low-carbon electricity by switching the fuel we use for transportation, changing how we heat our homes and businesses, and shifting how we power industry. Our Electrification Plan sets out how we are encouraging and incenting residents and businesses to switch from fossil fuels to low-carbon electricity while supporting economic development.</p> <p>In addition to keeping electricity rates low, BC Hydro has established a low-income advisory council in 2017. There is also a Customer Crisis Fund that offers a once-per-year grant to eligible residential customers. BC Hydro also has an Energy Conservation Assistance Program available for free to income-qualified households.</p>	BC Hydro's 2022/23 Annual Service Plan Report (PDF)	<p>BC Hydro's residential, commercial, and industrial bills have been ranked in the first quartile in 2021-22 and 2022-23 compared to 22 participating utilities in North America. The Affordable Bills measures is based on survey information taken from the annual Hydro Quebec report, "2022 Comparison of Electricity Rates in North America." The report is used as a benchmark to demonstrate that our bills are affordable compared to other major North American utilities.</p>												7 - Affordable and Clean Energy			

Province of British Columbia ESG Metrics

							Results vs Baseline										
Dimension	Indicator	Description of Indicator	Learn more	Targets	Baseline/Budget	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26 (estimates)	Alignment with UN Sustainable Development Goals https://sdgs.un.org/goals	
Governance	Mandate Letters for Ministers/Ministries	Mandate letters are issued once per government term, when there is a change in Executive Council (Cabinet), or when there is a fundamental change in an organization's mandate. They are a tool for the government to communicate priorities to ministries and crown agencies. These letters are published online as part of public transparency and accountability.	Executive Council & Parliamentary Secretaries of B.C.	100% of Ministries responsible produced Crown Mandate Letters for their respective Crown agencies, health authorities and public post-secondary institutions post election												16 - Peace, Justice and Strong Institutions	
	Mandate Letters for Crown Agencies		Crown Corporations Post Secondary Institutions Health Authorities										N/A	N/A	100%		
	Service Plans	The Budget Transparency and Accountability Act (BTAA) provides the legislative framework for B.C. government planning, reporting, and accountability. The BTAA requires that three-year service plans and annual service plan reports are made public annually. Annual service plan reports are key accountability documents for ministers, Crown agency boards, their respective organizations, and the general public. While a service plan states what an organization will set out to accomplish, annual reports look back on the fiscal year and provide a summary of what resulted from those planned activities.	Ministry Service Plans Crown Service Plans	100% of ministries and Crown Agencies produce an annual Service Plan and Annual Service Plan Report per BTAA requirements (excluding BTAA exempted organizations).													16 - Peace, Justice and Strong Institutions
	Annual Service Plan Reports	Both reports provide fiscal transparency in relation to provincially funded programs and initiatives.	Ministry and Crown Annual Service Plan Reports 2024/25		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
	Balanced Budget and Ministerial Accountability Act	The Balanced Budget and Ministerial Accountability Act (BBMAA) holds Ministers responsible individually for ensuring that ministries operate within their budgets and that Ministers of State with responsibility for non-financial targets meet their targets. The BBMAA ties Ministers' salaries directly to financial and non-financial targets.	Balanced Budget and Ministerial Accountability Act	Financial targets as set in Schedule F to the 2025/26 Estimates; Non-financial targets as set by Treasury Board regulation.		Achieved targets	Achieved targets	Achieved targets	Achieved targets	Achieved targets	Achieved targets	Achieved targets	Achieved targets	Achieved targets (Except Minister without Portfolio)	Achieved targets	Expected to be achieved	16 - Peace, Justice and Strong Institutions
	Capital Framework for ESG	Government applies an ESG Framework for capital projects that guides the delivery of key government priorities through the development of taxpayer-supported projects. In this context, applying an ESG lens to capital plan investments supports labour objectives, new child care spaces, mass timber construction, CleanBC objectives and governance.	Budget and Fiscal Plan 2023/24 - 2025/26 Page 63	Business cases for major capital projects include consideration of framework objectives.									First introduced in Budget 2023		Complete	In-Progress	5 - Gender Equality 7 - Affordable and Clean Energy 8 - Decent Work and Economic Growth 9 - Industry, Innovation and Infrastructure 11 - Sustainable Cities and Communities 13 - Climate Action

Province of British Columbia ESG Metrics

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Governance	Equity, Diversity and Inclusion Strategy	Where We All Belong was a three-year (2021-2024) equity, diversity and inclusion strategy for the BC Public Service. A new strategy is under development and will be released in 2025.	Equity, Diversity & Inclusion Strategy for the BC Public Service	Targets for representation of racialized employees fall outside the scope of the WWAB strategy as they will be set for the public sector by the Anti-Racism Action Plan coming in June 2026. The WWAB strategy will focus on ensuring that career supports are available for employees from equity-deserving and rights holding communities to grow and advance within the BC Public Service.		No data available	Indigenous employees: 4.3% Visible Minorities: 17.0% Women: 62.1%	No data available	Indigenous employees: 4.7% Visible Minorities: 20.5% Women: 62.1%	No data available	Indigenous employees: 4.5% Visible Minorities: 21.0% Women: 62.7%	No data available	Indigenous employees: 4.6% Visible Minorities: 25% Women: 63.4%	No data available		16 - Peace, Justice and Strong Institutions
	Enterprise Risk Management Framework	Government manages a comprehensive enterprise risk management regime. It's comprised of policy directing ministries, corporate-level risk analysis, mandatory reporting to Deputy Ministers' Council, risk identification and prioritization through the Central Agency Risk Committee, and capacity building across Crown agencies and the broader public sector by way of the Public Sector Risk Management Community of Practice.	Risk Management for Government & Provincial Public Sector	All-Ministry Risk Register compiled and reported annually (June)	Activity-based reporting					Complete	Complete	Complete	Complete	Ongoing	Ongoing	16 - Peace, Justice and Strong Institutions
				Semi-annual performance updates to Ministry Risk Registers submitted (June and December)						Complete	Complete	Complete	Complete	Ongoing	Ongoing	
Ministry-level Risk Maturity Self Assessments completed									Complete	N/A	N/A	N/A	Complete	N/A		
Public Reporting of Indemnities and Guarantees	Indemnities and guarantees both promise compensation by a party for adverse consequences arising from a legal relationship involving other parties. They are both instruments that may be used to allocate risk to a party that would not otherwise bear the risk. An indemnity is a legally binding promise to make another party financially whole in the event of specified losses or damages. A guarantee is a legally binding promise to pay a debt or perform an obligation of another part if that other party fails to do so. The Financial Administration Act states that an indemnity or guarantee must not be given by government, and is not binding on government, unless it is given in accordance with the regulations. Ministries must report all indemnities and guarantees as part of financial reporting requirements.	Core Policy and Procedures Manual: Indemnities and Guarantees	Annual activity-based reporting		Complete	Complete	Complete	Complete	Complete	Complete	Complete	Complete	In Progress	In Progress	16 - Peace, Justice and Strong Institutions	

Province of British Columbia ESG Metrics

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Governance	Public Sector Board Development Addressing Reconciliation and Diversity, Equity and Inclusion	The BC government is committed to ensuring public sector boards reflect the diversity of the province. The Ministry of Finance supports this commitment by providing candidate pools of highly qualified, diverse candidates to ministers responsible for appointment to board chair and director positions.	BC public sector board applications information CABRO Diversity Survey				Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	16 - Peace, Justice and Strong Institutions
	Employment Standards	The law in B.C. sets minimum standards for compensation and working conditions in most workplaces. The standards promote open communication, fair treatment, and work-life balance for employees.	Employment standards	Employment standards legislation is to set minimum standards for “decent” work, including supporting British Columbia’s compliance with international labour obligations.	Budget		\$7.9 million	\$8.7 million	\$13.0 million	\$13.8 million	\$14 million	\$14 million	\$21.6 million	\$22.0 million	\$21.8 million	8 - Decent Work and Economic Growth
	Workers’ Compensation and Occupational Health and Safety	The Workers Compensation Act and the Occupational Health and Safety Regulation provide workers healthcare and wage-loss compensation for work-related injuries and require workplaces to comply with occupational health and safety standards in place to protect workers.	Employment standards and workplace safety	WorkSafeBC partners with employers and workers in B.C. to promote the prevention of workplace injury and disease, rehabilitate those who are injured, provide fair compensation to replace workers’ loss of wages while recovering from injuries, provide timely return to work, and ensure sound financial management for a viable workers’ compensation system.	Time-loss Claims Rate. This is calculated by the number of accepted time-loss workers’ compensation claims per 100 person years of employment. Note: this is listed by calendar year, as opposed to fiscal year (e.g., The 2017/18 column shows the rate for 2017).		2.18	2.19	2.19	2.15	2.24	2.4	2.08	2.02	N/A	8 - Decent Work and Economic Growth
	Declaration on the Rights of Indigenous Peoples Act	On November 28, 2019, B.C. became the first jurisdiction to adopt the United Nations Declaration on the Rights of Indigenous Peoples (UN Declaration) through legislation. The Declaration on the Rights of Indigenous Peoples Act (Declaration Act) was developed jointly with Indigenous leaders and legal staff and was introduced through historic ceremony.	Declaration on the Rights of Indigenous Peoples Act	There is momentum building in the implementation of the Declaration Act. Several provincial laws have been amended to align with the UN Declaration, and many more legislative changes are currently being developed. Established in 2022, the Declaration Act Secretariat is a dedicated body to support government’s reconciliation efforts by ensuring laws, policies and practices are consistent with the Act. The Province is advancing agreements that share decision-making with First Nations and are shifting from short-term transactional arrangements to co-development of long-term agreements that support reconciliation, self-determination, decision-making, and economic independence.						Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing

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Governance	Declaration Act Action Plan	<p>The Declaration Act Action Plan, released March 30, 2022, is a five-year, cross-government action plan that will guide the Province's work to implement the UN Declaration on the Rights of Indigenous Peoples (UN Declaration) in B.C.</p> <p>The Action Plan was developed in consultation and co-operation with Indigenous Peoples and includes 89 tangible, achievable cross-government actions in the areas of self-determination and self-government, rights and title, ending anti-Indigenous racism, and enhancing social, cultural and economic well-being.</p>	Declaration Act Action Plan	<p>Across government, steady progress has been made to implement the Declaration Act Action Plan, in consultation and co-operation with Indigenous Peoples. Released in June 2025, the 2024-25 Declaration Act Annual Report details work underway on 78 of 89 specific Action Plan actions. The Province is working shoulder to shoulder with Indigenous governments and organizations on partnerships that support healthy communities, improve the education system, create economic opportunities, strengthen sustainable stewardship of the land, water and resources, and improve services and community safety.</p>										Ongoing	Ongoing	10 - Reduced Inequalities 16 - Peace, Justice and Strong Institutions	
	Uphold Indigenous Self-Government Over Child Welfare	<p>The Ministry of Children and Family Development (MCFD) consulted and collaborated with Indigenous partners to develop Bill 38, the Indigenous Self-Government in Child and Family Services Amendment Act. The intent of the amendments are to uphold Indigenous Peoples' inherent right to self-government, including jurisdiction over child and family services, and to align with the United Nations Declaration on the Rights of Indigenous Peoples.</p> <p>This broad mandate enabled the scope of the amendments to expand significantly during the legislation development process as Indigenous partners and MCFD worked together.</p>	Bill 38 - Indigenous Self-Government in Child and Family Services Amendment Act	<p>Total # of agreements to support First Nations self-determination</p> <p>*While there are a number of agreements, this target includes bi-lateral section 92.1 community agreements under the Child, Family and Community Service Act, and tripartite coordination agreements with Canada and B.C. in accordance with An Act Respecting First Nations, Inuit and Metis Children, Youth and Families.</p>								Agreements signed this FY: 1 Cumulative total of agreements signed: 1	Agreements signed this FY: 1 Cumulative total of agreements signed: 2	Agreements signed this FY: 8 Cumulative total of agreements signed: 10	Agreements signed this FY to date: 2 Cumulative total of agreements signed to date: 12	10 - Reduced Inequalities 16 - Peace and Justice Strong Institutions	
	Poverty Reduction	<p>TogetherBC, British Columbia's Poverty Reduction Strategy, sets a path to reduce overall the poverty rate in B.C. by 25% and child poverty rate by 50% by 2024.</p> <p>With investments from across Government, TogetherBC reflects government's commitment to reduce poverty and make life more affordable for British Columbians. It includes policy initiatives and investments designed to lift people up, break the cycle of poverty and build a better B.C. for everyone.</p>	TogetherBC: British Columbia's Poverty Reduction Strategy (PDF) Poverty Reduction Strategy Act	<p>The strategy must include initiatives intended, over the five-year period beginning on January 1, 2019, to reduce the poverty rate for 2024 below the poverty rate for 2016 by at least (a)25% among all persons, and (b)50% among persons under 18 years of age. The poverty rate must be measured using the market basket measure published by Statistics Canada as the "Market Basket Measure" or "Canada's Official Poverty Line".</p> <p>The updated Poverty Reduction Strategy sets new targets for 2034: reduce the total poverty rate by 60%, the child poverty rate by 75% and the senior's poverty by 50%, all measured from the 2016 base.</p>	<p>Incidence of Poverty - All Persons: 16.0%</p>	Baseline year: 16.0%	14.6%	13.3%	11.9%	7.6%	8.8%	11.6%	11.3%	Target: 12.0%	N/A		
				<p>Incidence of Poverty - Persons Under 18: 17.4%</p>	Baseline year: 17.4%	13.4%	11.1%	7.3%	5.0%	7.9%	11.0%	11.1%	Target: 8.7%	N/A			
				<p>Incidence of Poverty - Persons 65 or Over: 9.1%</p>	Baseline year: 9.1%	9.7%	8.5%	6.4%	3.7%	7.0%	8.7%	7.2%	N/A	N/A			

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Governance	WorkBC	<p>WorkBC provides direct access to the world of work in British Columbia. Its key goal is to help all British Columbians successfully navigate B.C.'s labour market.</p> <p>WorkBC connects job seekers and employers – helping people find jobs, explore career options, and improve their skills, and helping employers find the right talent and grow their business.</p>	WorkBC	<p>Integrated employment services and supports are provided to British Columbians in order to address labour market challenges facing unemployed and underemployed people across the province. The results are an estimated aggregate of British Columbians served through Federal* and Provincial funded WorkBC programs provided by both SDPR and PSFS.</p>		126,400+	119,700+	106,100+	120,200	118,000	114,800+	124,600+	136,400+	134,200+	79,300+	<p>1 - No Poverty</p> <p>8 - Decent Work and Economic Growth</p>