Summary of Changes

ACR TOOL: *ACR Sustainable Development Goals (SDG) Contributions Reporting Tool*

VERSION: 1.0 to 2.0

The following is a summary of the significant changes from version 1.0 of the *ACR Sustainable Development Goals (SDG) Contributions Reporting Tool* published in July 2023 to version 2.0 published on June 2, 2025.

TOPIC	REVISION
PROJECT TYPE DESCRIPTIONS	● Clarifies and updates content in Project Description, Situation Without Project, and GHG Emission Reduction Potential rows. ● Removes Lifetime Net Operational Savings row.
SDG CONTRIBUTIONS	● Clarifies and updates the direct, direct conditional, indirect, and indirect conditional impacts for certain SDG targets and project types. ● Clarifies and updates the description of a project type's contribution toward SDG targets. ● For conditional impacts, clarifies and updates the condition(s) that a project must meet and how a project can demonstrate having met such conditions.
TABLE STRUCTURE	● Reorders project types on the Industrial worksheet. ● Reformats impact type columns to remove conditional impact columns and instead list conditional impacts within the Direct or Indirect impact columns with "(cond.)" after the SDG target number. ● Adds worksheet to define acronyms and abbreviations referenced in tool.