

G4 SUSTAINABILITY REPORTING GUIDELINES



**REPORTING PRINCIPLES
AND STANDARD DISCLOSURES**

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PREFACE

An ever-increasing number of companies and other organizations want to make their operations sustainable. Moreover, expectations that long-term profitability should go hand-in-hand with social justice and protecting the environment are gaining ground. These expectations are only set to increase and intensify as the need to move to a truly sustainable economy is understood by companies' and organizations' financiers, customers and other stakeholders.

Sustainability reporting helps organizations to set goals, measure performance, and manage change in order to make their operations more sustainable. A sustainability report conveys disclosures on an organization's impacts – be they positive or negative – on the environment, society and the economy. In doing so, sustainability reporting makes abstract issues tangible and concrete, thereby assisting in understanding and managing the effects of sustainability developments on the organization's activities and strategy.

Internationally agreed disclosures and metrics enable information contained within sustainability reports to be made accessible and comparable, providing stakeholders with enhanced information to inform their decisions.

In this context G4 was planned and developed. The GRI Sustainability Reporting Guidelines are periodically reviewed to provide the best and most up-to-date guidance for effective sustainability reporting. The aim of G4, the fourth such update, is simple: to help reporters prepare sustainability reports that matter, contain valuable information about the organization's most critical sustainability-related issues, and make such sustainability reporting standard practice.

It is crucial for society and markets that sustainability reporting evolves in terms of content, and from an exceptional activity undertaken by a minority of leading companies to a standard practice.

Together with being more user-friendly than previous versions of the Guidelines, G4 has an increased emphasis on the need for organizations to focus the reporting process and final report on those topics that are material to their business and their key stakeholders. This 'materiality' focus will make reports more relevant, more credible and more user-friendly. This will, in turn, enable organizations to better inform markets and society on sustainability matters.

While organizations may monitor and manage a far wider array of sustainability-related topics due to their everyday management activities, this new focus on materiality means that sustainability reports will be centered on matters that are really critical in order to achieve the organization's goals and manage its impact on society.

The Guidelines have been developed through an extensive process involving hundreds of reporters, report users and professional intermediaries from around the world. G4 therefore offers a globally relevant framework to support a standardized approach to reporting, encouraging the degree of transparency and consistency that is required to make information useful and credible to markets and society.

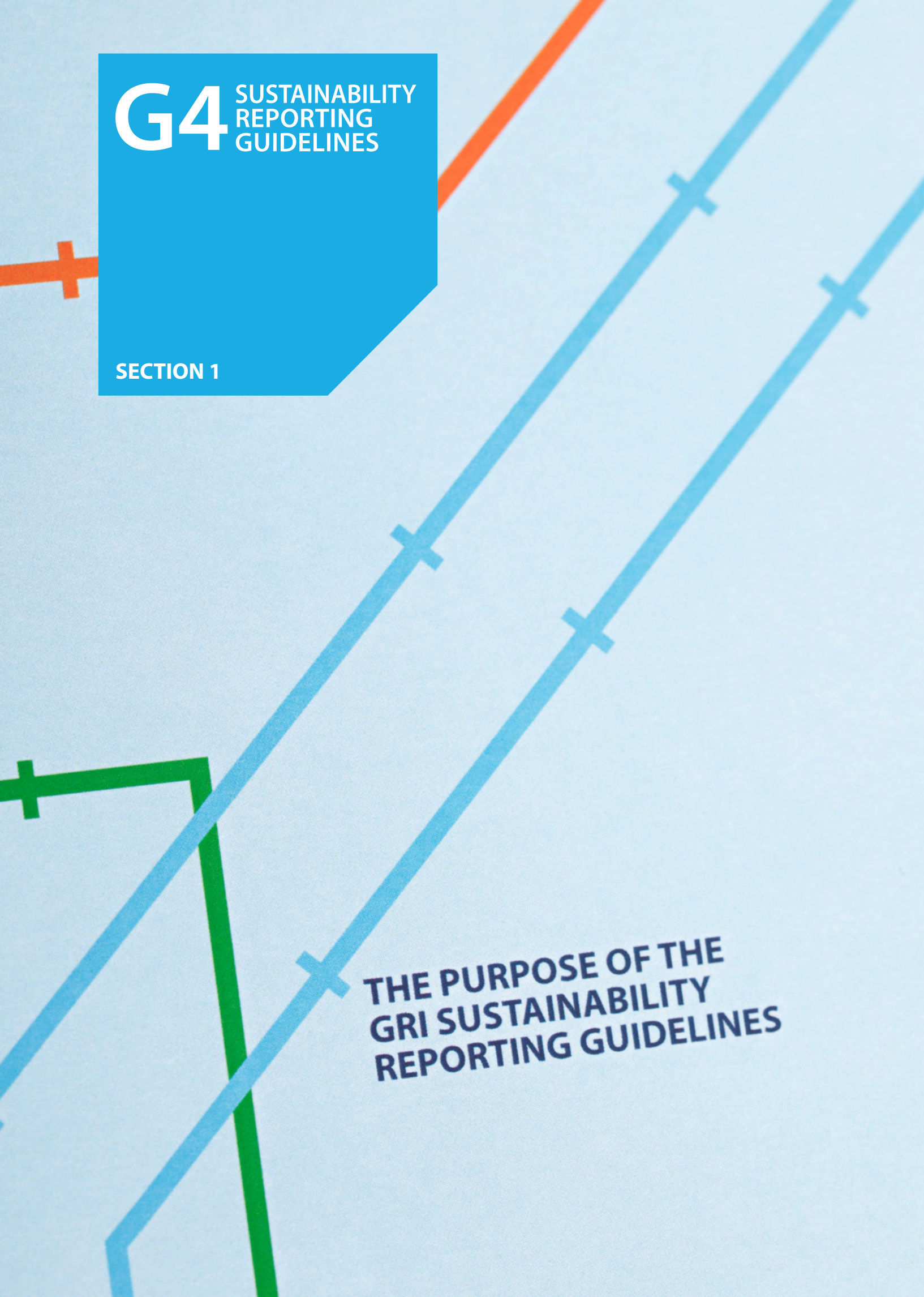
G4 is designed to be universally applicable to all organizations, large and small, across the world. The features of G4 – to make the Guidelines easier to use, both for experienced reporters and for those new to sustainability reporting from any sector – are supported by other GRI materials and services.

As with all GRI Guidelines, G4 includes references to widely accepted and used issue-specific reporting documents, and is designed as a consolidated framework for reporting performance against different codes and norms for sustainability.

G4 also provides guidance on how to present sustainability disclosures in different report formats: be they standalone sustainability reports, integrated reports, annual reports, reports that address particular international norms, or online reporting.

The emerging idea of integrating strategic sustainability-related information with other material financial information is a significant and positive development. Sustainability is, and will increasingly be, central to the change that companies, markets and society will be navigating. Sustainability information that is relevant or material to a company's value prospects should therefore be at the core of integrated reports.

GRI wishes to thank everyone who contributed to the development of G4. The expertise and experience of all involved were invaluable, and we welcome feedback from reporters and users alike as we continue to monitor how G4 works in practice.

The background of the page features several thick, diagonal lines in shades of blue and green. A solid blue rectangular box is positioned in the upper left corner, containing the title and section number. The lines intersect and overlap, creating a dynamic, geometric pattern.

G4 SUSTAINABILITY REPORTING GUIDELINES

SECTION 1

**THE PURPOSE OF THE
GRI SUSTAINABILITY
REPORTING GUIDELINES**

1

THE PURPOSE OF THE GRI SUSTAINABILITY REPORTING GUIDELINES

The GRI Sustainability Reporting Guidelines (the Guidelines) offer Reporting Principles, Standard Disclosures and an Implementation Manual for the preparation of sustainability reports by organizations, regardless of their size, sector or location. The Guidelines also offer an international reference for all those interested in the disclosure of governance approach and of the environmental, social and economic^I performance and impacts^{II} of organizations. The Guidelines are useful in the preparation of any type of document which requires such disclosure.

The Guidelines are developed through a global multi-stakeholder process involving representatives from business, labor, civil society, and financial markets, as well as auditors and experts in various fields; and in close dialogue with regulators and governmental agencies in several countries. The Guidelines are developed in alignment with internationally recognized reporting related documents, which are referenced throughout the Guidelines.

^I The economic dimension of sustainability concerns the organization's impacts on the economic conditions of its stakeholders and on economic systems at local, national, and global levels. It does not focus on the financial condition of the organization.

^{II} In the Guidelines, unless otherwise stated the term 'impact' refers to significant economic, environmental and social impacts that are: positive, negative, actual, potential, direct, indirect, short-term, long-term, intended, unintended.

G4 SUSTAINABILITY REPORTING GUIDELINES

SECTION 2

HOW TO USE
THE GUIDELINES

2

HOW TO USE
THE GUIDELINES

2.1 THE GUIDELINES

The Guidelines are presented in two parts:

- **Reporting Principles and Standard Disclosures**
- **Implementation Manual**

The first part – **Reporting Principles and Standard Disclosures** – contains Reporting Principles, Standard Disclosures, and the criteria to be applied by an organization to prepare its sustainability report ‘in accordance’ with the Guidelines. Definitions of key terms are also included.

The second part – **Implementation Manual** – contains explanations of how to apply the Reporting Principles, how to prepare the information to be disclosed, and how to interpret the various concepts in the Guidelines. References to other sources, a glossary and general reporting notes are also included.

For the GRI Reporting Principles and Standard Disclosures, the location of the Guidance available in the *Implementation Manual* is indicated on the page margin with the symbol below:

pp. XYZ-XYZ 

Organizations should consult the *Implementation Manual* when preparing a sustainability report.

2.2 USING THE GUIDELINES TO PREPARE A SUSTAINABILITY REPORT:
THE STEPS TO FOLLOW

Preparing a sustainability report using the Guidelines is an iterative process. The following steps describe how to use the Guidelines in the sustainability reporting process. This description aims to guide the reader through the main parts of the Guidelines, and does not necessarily depict a linear process for preparing a sustainability report.

At the core of preparing a sustainability report is a focus on the process of identifying material Aspects – based, among other factors, on the Materiality Principle. Material Aspects are those that reflect the organization’s significant economic, environmental and social impacts; or substantively influence the assessments and decisions of stakeholders.

1. OBTAIN AN OVERVIEW

- Read the **Reporting Principles and Standard Disclosures**
- Read the **Definitions of Key Terms** (p. 92)

2. CHOOSE THE PREFERRED 'IN ACCORDANCE' OPTION

- The Guidelines offer two options for an organization to prepare its sustainability report 'in accordance' with the Guidelines. The two options are **Core** and **Comprehensive**. These options designate the content to be included for the report to be prepared 'in accordance' with the Guidelines. See pp. 11-14
- Both options can apply for an organization of any type, size, sector or location

3. PREPARE TO DISCLOSE GENERAL STANDARD DISCLOSURES

- Identify the General Standard Disclosures required for the chosen 'in accordance' option
- Check if there are General Standard Disclosures that apply to the organization's sector. The GRI Sector Disclosures can be found at www.globalreporting.org/reporting/sector-guidance
- Read the Principles for Defining Reporting Quality
- Plan the processes to disclose the General Standard Disclosures
- Consult the information presented in the *Implementation Manual* for explanations of how to disclose the General Standard Disclosures
- Dedicate adequate time and attention to complete the General Standard Disclosures under the section 'Identified Material Aspects and Boundaries' (pp. 28-29). These General Standard Disclosures are a central element of both 'in accordance' options, and should be disclosed for both. To do this:
 - Read the Principles for Defining Report Content (pp. 16-17)
 - Read the three steps for defining material Aspects and Boundaries, presented in the *Implementation Manual* (pp. 31-40), and use the visual support for these steps (p. 90)

4. PREPARE TO DISCLOSE SPECIFIC STANDARD DISCLOSURES

- Specific Standard Disclosures are Disclosures on Management Approach (DMA) and Indicators. They are presented under Categories and Aspects, as displayed in Table 1 on the next page
- Identify the DMA and Indicators related to the material Aspects
- Check if there are Aspects and Specific Standard Disclosures that apply to the organization's sector. The Sector Disclosures can be found at www.globalreporting.org/reporting/sector-guidance
- Read the Principles for Defining Reporting Quality (pp. 17-18)
- Plan the necessary processes to disclose the Specific Standard Disclosures. The report should cover DMA and Indicators for **identified material Aspects** (pp. 62-235 of the *Implementation Manual*). Aspects that are not identified as material do not need to be covered in the report
- Consult the information presented in the *Implementation Manual* for explanations of how to disclose the Specific Standard Disclosures
- Information on topics considered material by the organization but not covered by the GRI Aspects list can also be included

5. PREPARE THE SUSTAINABILITY REPORT

- Present the information prepared
- Electronic or web-based reporting and paper reports are appropriate media for reporting. Organizations may choose to use a combination of web and paper-based reports or use only one medium. For example, the organization may choose to provide a detailed report on its website and provide an executive summary, including its strategy and analysis and performance information, in paper form. The choice will likely depend on the organization's decisions on its reporting period, its plans for updating content, the likely users of the report, and other practical factors, such as its distribution strategy
- At least one medium (web or paper) should provide users with access to the complete set of information for the reporting period

In case of unintended discrepancies between the first part *Reporting Principle and Standard Disclosures* and the second part *Implementation Manual*, the first part contains the authoritative text and shall apply.

TABLE 1: CATEGORIES AND ASPECTS IN THE GUIDELINES

Category	Economic		Environmental	
Aspects ^{III}	• Economic Performance • Market Presence • Indirect Economic Impacts • Procurement Practices		• Materials • Energy • Water • Biodiversity • Emissions • Effluents and Waste • Products and Services • Compliance • Transport • Overall • Supplier Environmental Assessment • Environmental Grievance Mechanisms	

Category	Social			
Sub-Categories	Labor Practices and Decent Work	Human Rights	Society	Product Responsibility
Aspects ^{III}	• Employment • Labor/Management Relations • Occupational Health and Safety • Training and Education • Diversity and Equal Opportunity • Equal Remuneration for Women and Men • Supplier Assessment for Labor Practices • Labor Practices Grievance Mechanisms	• Investment • Non-discrimination • Freedom of Association and Collective Bargaining • Child Labor • Forced or Compulsory Labor • Security Practices • Indigenous Rights • Assessment • Supplier Human Rights Assessment • Human Rights Grievance Mechanisms	• Local Communities • Anti-corruption • Public Policy • Anti-competitive Behavior • Compliance • Supplier Assessment for Impacts on Society • Grievance Mechanisms for Impacts on Society	• Customer Health and Safety • Product and Service Labeling • Marketing Communications • Customer Privacy • Compliance

2.3 REQUEST FOR NOTIFICATION OF USE

Organizations that have prepared a sustainability report are requested to notify GRI upon release of the report, if:

- The report is 'in accordance' with the Guidelines – Core or Comprehensive option
- The report contains Standard Disclosure(s) from the Guidelines but has not fulfilled all the requirements of either 'in accordance' option

When notifying GRI, organizations can choose either or both of the following options:

- Notify GRI of the report and provide hard and/or soft copy
- Register the report in GRI's Sustainability Disclosure Database: database.globalreporting.org

^{III} The word **topic** is used in the Guidelines to refer to any possible sustainability subject. The word **Aspect** is used in the Guidelines to refer to the list of subjects covered by the Guidelines.

G4 SUSTAINABILITY REPORTING GUIDELINES

SECTION 3

**CRITERIA TO BE APPLIED
BY AN ORGANIZATION TO
PREPARE ITS SUSTAINABILITY
REPORT 'IN ACCORDANCE'
WITH THE GUIDELINES**

3

'IN ACCORDANCE'
CRITERIA

CRITERIA TO BE APPLIED BY AN ORGANIZATION TO PREPARE ITS SUSTAINABILITY REPORT 'IN ACCORDANCE' WITH THE GUIDELINES

3.1 THE CRITERIA

The Guidelines offer two options to an organization in order to prepare its sustainability report 'in accordance' with the Guidelines: the **Core** option and the **Comprehensive** option. Each option can be applied by all organizations, regardless of their size, sector or location.

The focus of both options is on the process of identifying material Aspects. Material Aspects are those that reflect the organization's significant economic, environmental and social impacts; or substantively influence the assessments and decisions of stakeholders.

The **Core** option contains the essential elements of a sustainability report. The **Core** option provides the background against which an organization communicates the impacts of its economic, environmental and social and governance performance.

The **Comprehensive** option builds on the **Core** option by requiring additional Standard Disclosures of the organization's strategy and analysis, governance, and ethics and integrity. In addition, the organization is required to communicate its performance more extensively by reporting all Indicators related to identified material Aspects.

An organization, whether it is a new or experienced reporter, has to choose the option that best meets its reporting needs and, ultimately, enables it to meet its stakeholders' information needs.

The options do not relate to the quality of the report or to the performance of the organization. They reflect the compliance of the organization's sustainability report with the Guidelines.

TABLE 2: 'IN ACCORDANCE' OPTIONS OVERVIEW

	'In accordance' – Core	'In accordance' – Comprehensive
General Standard Disclosures	See Table 3	See Table 3
Specific Standard Disclosures (DMA and Indicators)	See Table 4	See Table 4

The required Standard Disclosures for each option are presented in Tables 3 and 4:

TABLE 3: REQUIRED GENERAL STANDARD DISCLOSURES		
General Standard Disclosures	'In accordance' – Core (This information should be disclosed in all cases)	'In accordance' – Comprehensive (This information should be disclosed in all cases)
Strategy and Analysis	G4-1	G4-1, G4-2
Organizational Profile	G4-3 to G4-16	G4-3 to G4-16
Identified Material Aspects and Boundaries	G4-17 to G4-23	G4-17 to G4-23
Stakeholder Engagement	G4-24 to G4-27	G4-24 to G4-27
Report Profile	G4-28 to G4-33	G4-28 to G4-33
Governance	G4-34	G4-34 G4-35 to G4-55(*)
Ethics and Integrity	G4-56	G4-56 G4-57 to G4-58(*)
General Standard Disclosures for Sectors	Required, if available for the organization's sector(*)	Required, if available for the organization's sector(*)

Table 3 presents the required General Standard Disclosures for the Core and Comprehensive options:

- The first column shows the name of the sections in which General Standard Disclosures are presented
- The second column presents the General Standard Disclosures that should be reported for the **Core option**. This information should be disclosed in all cases
- The third column presents the General Standard Disclosures that should be reported for the **Comprehensive option**. This information should be disclosed in all cases
- For both options, there may be General Standard Disclosures for the organization's sector. The GRI Sector Disclosures can be found at www.globalreporting.org/reporting/sector-guidance

TABLE 4: REQUIRED SPECIFIC STANDARD DISCLOSURES (DMA AND INDICATORS)		
Specific Standard Disclosures	'In accordance' – Core	'In accordance' – Comprehensive
Generic Disclosures on Management Approach	For material Aspects only(*)	For material Aspects only(*)
Indicators	At least one Indicator related to each identified material Aspect(*)	All Indicators related to each identified material Aspect(*)
Specific Standard Disclosures for Sectors	Required, if available for the organization's sector and if material(*)	Required, if available for the organization's sector and if material(*)

Table 4 presents the required Specific Standard Disclosures for the Core and Comprehensive options:

- The first column shows the name of the sections in which Specific Standard Disclosures are presented. (The Standard Disclosures to be reported are determined after the organization identifies the material Aspects)
- For both options, only Specific Standard Disclosures related to **identified material Aspects** should be disclosed
- The second column presents the Specific Standard Disclosures that should be disclosed for the **Core option**. They include DMA and Indicators. For each identified material Aspect, the organization should disclose the Generic DMA and at least one Indicator
- The third column presents the Specific Standard Disclosures that should be disclosed for the **Comprehensive option**. They include DMA and Indicators. For each identified material Aspect, the organization should disclose the Generic DMA and all Indicators related to the material Aspect
- For both options, there may be Specific Standard Disclosures for the organization's sector. They might be related to Aspects presented in the Guidelines or to sector specific Aspects presented in the GRI Sector Disclosures. The GRI Sector Disclosures can be found at www.globalreporting.org/reporting/sector-guidance

- Sector specific Aspects (and related DMA and Indicators) should be considered for both options when selecting material Aspects to be reported. For each **identified material Aspect from the GRI Sector Disclosures**, the organization should disclose the Generic DMA and other available Standard Disclosures related to the sector specific material Aspect

(*) REASONS FOR OMISSION

For Standard Disclosures with(*), reasons for omission may apply in exceptional cases.

In exceptional cases, if it is not possible to disclose certain required information, the report should clearly:

- Identify the information that has been omitted.
- Explain the reasons why the information has been omitted.

In addition, the applicable explanation of omission from the list below should be provided:

- A Standard Disclosure, part of a Standard Disclosure, or an Indicator is not applicable; the reason why it is considered to be not applicable should be disclosed
- The information is subject to specific confidentiality constraints; those constraints are to be disclosed by the organization
- The existence of specific legal prohibitions; a reference to the specific legal prohibitions should be made
- The information is currently unavailable. In the case of the unavailability of data, the organization should disclose the steps being taken to obtain the data and the expected timeframe for doing so

The organization should recognize, however, that a large number of omitted Standard Disclosures may invalidate its ability to claim that its sustainability report has been prepared 'in accordance' with either the Core or Comprehensive options of the Guidelines.

3.2 REPORTING REQUIRED STANDARD DISCLOSURES BY USING REFERENCES

Information related to Standard Disclosures required by the 'in accordance' options may already be included in other reports prepared by the organization, such as its annual report to shareholders or other regulatory or voluntary reports. In these circumstances, the organization may elect to not repeat those disclosures in its sustainability report and instead add a reference to where the relevant information can be found.

This presentation is acceptable as long as the reference is specific (for example, a general reference to the annual report to shareholders would not be acceptable, unless it includes the name of the section, table, etc.) and the information is publicly available and readily accessible. This is likely the case when the sustainability report is presented in electronic or web based format and links are provided to other electronic or web based reports.

MEDIUM OF REPORTING

Electronic or web-based reporting and paper reports are appropriate media for reporting. Organizations may choose to use a combination of web and paper-based reports or use only one medium. For example, an organization may choose to provide a detailed report on their website and provide an executive summary including their strategy and analysis and performance information in paper form. The choice will likely depend on the organization's decisions on its reporting period, its plans for updating content, the likely users of the report, and other practical factors, such as its distribution strategy.

At least one medium (web or paper) should provide users with access to the complete set of information for the reporting period.

3.3 NOTE ON REPORTS THAT ARE PREPARED 'IN ACCORDANCE' WITH THE GUIDELINES

Any report containing a statement that it is prepared 'in accordance' with the Guidelines should be prepared in accordance with the criteria presented in this section, and should present the GRI Content Index (G4-32, pp. 31-35).

In the GRI Content Index a reference to the External Assurance Report should be included, if the report has been externally assured. GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines.

3.4 NOTE ON REPORTS THAT ARE NOT PREPARED 'IN ACCORDANCE' WITH THE GUIDELINES

If an organization reports Standard Disclosures from the Guidelines but has not fulfilled all the requirements of either 'in accordance' option, the report should contain the following statement:

"This report contains Standard Disclosures from the GRI Sustainability Reporting Guidelines". A list of the Standard Disclosures and their location in the organization's report should be provided together with this statement.

3.5 TRANSITION TO G4 GUIDELINES

Reporting organizations using the G3 or G3.1 Guidelines will want to decide for themselves when to transition to the G4 Guidelines.

For this reason, GRI will continue to recognize reports based on the G3 and G3.1 Guidelines for up to two full reporting cycles. However, reports published after 31 December 2015 should be prepared in accordance with the G4 Guidelines.

GRI recommends that first time reporting organizations use the G4 Guidelines, even if they do not fulfill the requirements of the 'in accordance' options in the first reporting cycles (see section 3.4 'Note on reports that are not prepared 'in accordance' with the Guidelines').

G4 SUSTAINABILITY REPORTING GUIDELINES

SECTION 4

**REPORTING
PRINCIPLES**

4

REPORTING PRINCIPLES

[SEE IMPLEMENTATION MANUAL](#) ↓

The Reporting Principles are fundamental to achieving transparency in sustainability reporting and therefore should be applied by all organizations when preparing a sustainability report. The *Implementation Manual* outlines the required process to be followed by an organization in making decisions consistent with the Reporting Principles.

The Principles are divided into two groups: Principles for Defining Report Content and Principles for Defining Report Quality.

The Principles for Defining Report Content describe the process to be applied to identify what content the report should cover by considering the organization's activities, impacts, and the substantive expectations and interests of its stakeholders.

The Principles for Defining Report Quality guide choices on ensuring the quality of information in the sustainability report, including its proper presentation. The quality of the information is important to enable stakeholders to make sound and reasonable assessments of performance, and take appropriate actions.

4.1 PRINCIPLES FOR DEFINING REPORT CONTENT

These Principles are designed to be used in combination to define the report content. The implementation of all these Principles together is described under the Guidance of G4-18 on pp. 31-40 of the *Implementation Manual*.

Stakeholder Inclusiveness

Principle: The organization should identify its stakeholders, and explain how it has responded to their reasonable expectations and interests.

Stakeholders can include those who are invested in the organization as well as those who have other relationships to the organization. The reasonable expectations and interests of stakeholders are a key reference point for many decisions in the preparation of the report.

Sustainability Context

Principle: The report should present the organization's performance in the wider context of sustainability.

Information on performance should be placed in context. The underlying question of sustainability reporting is how an organization contributes, or aims to contribute in the future, to the improvement or deterioration of economic, environmental and social conditions, developments, and trends at the local, regional or global level. Reporting only on trends in individual performance (or the efficiency of the organization) fails to respond to this underlying question. Reports should therefore seek to present performance in relation to broader concepts of sustainability. This involves discussing the performance of the organization in the context of the limits and demands placed on environmental or social resources at the sector, local, regional, or global level.

pp. 10-11 

Materiality

Principle: The report should cover Aspects that:

- Reflect the organization's significant economic, environmental and social impacts; or
- Substantively influence the assessments and decisions of stakeholders

Organizations are faced with a wide range of topics on which they could report. Relevant topics are those that may reasonably be considered important for reflecting the organization's economic, environmental and social impacts, or influencing the decisions of stakeholders, and, therefore, potentially merit inclusion in the report. Materiality is the threshold at which Aspects become sufficiently important that they should be reported.

pp. 11-12 

Completeness

Principle: The report should include coverage of material Aspects and their Boundaries, sufficient to reflect significant economic, environmental and social impacts, and to enable stakeholders to assess the organization's performance in the reporting period.

Completeness primarily encompasses the dimensions of scope, boundary, and time. The concept of completeness may also be used to refer to practices in information collection and whether the presentation of information is reasonable and appropriate.

pp. 12-13 

4.2 PRINCIPLES FOR DEFINING REPORT QUALITY

This group of Principles guides choices on ensuring the quality of information in the sustainability report, including its proper presentation. Decisions related to the process of preparing information in a report should be consistent with these Principles. All of these Principles are fundamental to achieving transparency. The quality of the information is important to enable stakeholders to make sound and reasonable assessments of performance, and take appropriate actions.

Balance

Principle: The report should reflect positive and negative aspects of the organization's performance to enable a reasoned assessment of overall performance.

The overall presentation of the report's content should provide an unbiased picture of the organization's performance. The report should avoid selections, omissions, or presentation formats that are reasonably likely to unduly or inappropriately influence a decision or judgement by the report reader.

p. 13 

Comparability

Principle: The organization should select, compile and report information consistently. The reported information should be presented in a manner that enables stakeholders to analyze changes in the organization's performance over time, and that could support analysis relative to other organizations.

Comparability is necessary for evaluating performance. Stakeholders using the report should be able to compare information reported on economic, environmental and social performance against the organization's past performance, its objectives, and, to the degree possible, against the performance of other organizations.

p. 14 

Accuracy

Principle: The reported information should be sufficiently accurate and detailed for stakeholders to assess the organization's performance.

Responses to economic, environmental and social DMA and Indicators can be expressed in many different ways, ranging from qualitative responses to detailed quantitative measurements. The characteristics that determine accuracy vary according to the nature of the information and the user of the information.

pp. 14-15 

Timeliness

Principle: The organization should report on a regular schedule so that information is available in time for stakeholders to make informed decisions.

The usefulness of information is closely tied to whether the timing of its disclosure to stakeholders enables them to effectively integrate it into their decision-making. The timing of release refers both to the regularity of reporting as well as its proximity to the actual events described in the report.

p. 15 

Clarity

Principle: The organization should make information available in a manner that is understandable and accessible to stakeholders using the report.

Information should be presented in a manner that is comprehensible to stakeholders who have a reasonable understanding of the organization and its activities.

pp. 15-16 

Reliability

Principle: The organization should gather, record, compile, analyze and disclose information and processes used in the preparation of a report in a way that they can be subject to examination and that establishes the quality and materiality of the information.

Stakeholders should have confidence that a report can be checked to establish the veracity of its contents and the extent to which it has appropriately applied Reporting Principles.

p. 16 

G4 SUSTAINABILITY REPORTING GUIDELINES

SECTION 5

STANDARD
DISCLOSURES

5

STANDARD DISCLOSURES

There are two different types of Standard Disclosures: General Standard Disclosures and Specific Standard Disclosures.

5.1 GENERAL STANDARD DISCLOSURES

- Strategy and Analysis
- Organizational Profile
- Identified Material Aspects and Boundaries
- Stakeholder Engagement
- Report Profile
- Governance
- Ethics and Integrity

5.2 SPECIFIC STANDARD DISCLOSURES

- Disclosures on Management Approach
- Indicators

The Standard Disclosures are presented in more detail in the following sections.

G4 GENERAL STANDARD DISCLOSURES OVERVIEW

STRATEGY AND ANALYSIS										
										
ORGANIZATIONAL PROFILE										
										
							UNGC	OECD/UNGC		
										
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES										
										
STAKEHOLDER ENGAGEMENT										
										
REPORT PROFILE										
										
GOVERNANCE										
										
										
ETHICS AND INTEGRITY										
										

LEGEND



General
Standard
Disclosures



Required General Standard
Disclosures for both 'in
accordance' criteria options



Linkage to OECD
Guidelines for Multi-
national Enterprises



Linkage to UN
Global Compact
'Ten Principles'

G4 SPECIFIC STANDARD DISCLOSURES OVERVIEW

DISCLOSURES ON MANAGEMENT APPROACH				
G4-DMA				
Indicators by Aspects				
CATEGORY: ECONOMIC				
Economic Performance OECD				
G4-EC1	G4-EC2	G4-EC3	G4-EC4	
Market Presence				
G4-EC5	G4-EC6			
Indirect Economic Impacts				
G4-EC7	G4-EC8			
Procurement Practices				
G4-EC9				
CATEGORY: ENVIRONMENTAL OECD/UNGC				
Materials				
G4-EN1	G4-EN2			
Energy				
G4-EN3	G4-EN4	G4-EN5	G4-EN6	G4-EN7
Water				
G4-EN8	G4-EN9	G4-EN10		
Biodiversity				
G4-EN11	G4-EN12	G4-EN13	G4-EN14	
Emissions				
G4-EN15	G4-EN16	G4-EN17	G4-EN18	G4-EN19
G4-EN20	G4-EN21			
Effluents and Waste				
G4-EN22	G4-EN23	G4-EN24	G4-EN25	G4-EN26

Indicators by Aspects				
CATEGORY: ENVIRONMENTAL OECD/UNGC				
Products and Services				
G4-EN27	G4-EN28			
Compliance				
G4-EN29				
Transport				
G4-EN30				
Overall				
G4-EN31				
Supplier Environmental Assessment				
G4-EN32	G4-EN33			
Environmental Grievance Mechanisms				
G4-EN34				
CATEGORY: SOCIAL				
LABOR PRACTICES AND DECENT WORK OECD/UNGC				
Employment				
G4-LA1	G4-LA2	G4-LA3		
Labor/Management Relations UNGC				
G4-LA4				
Occupational Health and Safety OECD				
G4-LA5	G4-LA6	G4-LA7	G4-LA8	
Training and Education OECD				
G4-LA9	G4-LA10	G4-LA11		
Diversity and Equal Opportunity				
G4-LA12				
Equal Remuneration for Women and Men				
G4-LA13				

LEGEND



Specific Standard Disclosures

OECD Linkage to OECD Guidelines for Multinational Enterprises

UNGC Linkage to UN Global Compact 'Ten Principles'

G4 SPECIFIC STANDARD DISCLOSURES OVERVIEW (continued)

Indicators by Aspects				
LABOR PRACTICES AND DECENT WORK				
Supplier Assessment for Labor Practices				
G4-LA14	G4-LA15			
Labor Practices Grievance Mechanisms				
G4-LA16				
HUMAN RIGHTS				
Investment				
G4-HR1	G4-HR2			
Non-discrimination				
G4-HR3				
Freedom of Association and Collective Bargaining				
G4-HR4				
Child Labor				
G4-HR5				
Forced or Compulsory Labor				
G4-HR6				
Security Practices				
G4-HR7				
Indigenous Rights				
G4-HR8				
Assessment				
G4-HR9				
Supplier Human Rights Assessment				
G4-HR10	G4-HR11			
Human Rights Grievance Mechanisms				
G4-HR12				

Indicators by Aspects				
SOCIETY				
Local Communities				
G4-SO1	G4-SO2			
Anti-corruption				
G4-SO3	G4-SO4	G4-SO5		
Public Policy				
G4-SO6				
Anti-competitive Behavior				
G4-SO7				
Compliance				
G4-SO8				
Supplier Assessment for Impacts on Society				
G4-SO9	G4-SO10			
Grievance Mechanisms for Impacts on Society				
G4-SO11				
PRODUCT RESPONSIBILITY				
Customer Health and Safety				
G4-PR1	G4-PR2			
Product and Service Labeling				
G4-PR3	G4-PR4	G4-PR5		
Marketing Communications				
G4-PR6	G4-PR7			
Customer Privacy				
G4-PR8				
Compliance				
G4-PR9				

LEGEND



Specific Standard Disclosures

OECD Linkage to OECD Guidelines for Multinational Enterprises

UNGC Linkage to UN Global Compact 'Ten Principles'

5.1 GENERAL STANDARD DISCLOSURES

The General Standard Disclosures are applicable to all organizations preparing sustainability reports. Depending on the organization's choice of 'in accordance' option (pp. 11-14), the organization has to identify the required General Standard Disclosures to be reported.

The General Standard Disclosures are divided into seven parts: Strategy and Analysis, Organizational Profile, Identified Material Aspects and Boundaries, Stakeholder Engagement, Report Profile, Governance, and Ethics and Integrity.

Strategy and Analysis

These Standard Disclosures provide a general strategic view of the organization's sustainability, in order to provide context for subsequent, more detailed reporting against other sections of the Guidelines. The Strategy and Analysis may draw on information provided in other parts of the report, but is intended to give insight on strategic topics rather than simply summarize the contents of the report.

G4-1

See references 106, 107, 108.

p. 237 

- a. Provide a statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability.

The statement should present the overall vision and strategy for the short term, medium term, and long term, particularly with regard to managing the significant economic, environmental and social impacts that the organization causes and contributes to, or the impacts that can be linked to its activities as a result of relationships with others (such as suppliers, people or organizations in local communities). The statement should include:

- Strategic priorities and key topics for the short and medium term with regard to sustainability, including respect for internationally recognized standards and how such standards relate to long term organizational strategy and success
- Broader trends (such as macroeconomic or political) affecting the organization and influencing sustainability priorities
- Key events, achievements, and failures during the reporting period
- Views on performance with respect to targets
- Outlook on the organization's main challenges and targets for the next year and goals for the coming 3–5 years
- Other items pertaining to the organization's strategic approach

G4-2

- a. Provide a description of key impacts, risks, and opportunities.

The organization should provide two concise narrative sections on key impacts, risks, and opportunities.

Section One should focus on the organization's key impacts on sustainability and effects on stakeholders, including rights as defined by national laws and relevant internationally recognized standards. This should take into account the range of reasonable expectations and interests of the organization's stakeholders. This section should include:

- A description of the significant economic, environmental and social impacts of the organization, and associated challenges and opportunities. This includes the effect on stakeholders' rights as defined by national laws and the expectations in internationally recognized standards and norms
- An explanation of the approach to prioritizing these challenges and opportunities
- Key conclusions about progress in addressing these topics and related performance in the reporting period. This includes an assessment of reasons for underperformance or over-performance
- A description of the main processes in place to address performance and relevant changes

Section Two should focus on the impact of sustainability trends, risks, and opportunities on the long-term prospects and financial performance of the organization. This should concentrate specifically on information relevant to financial stakeholders or that could become so in the future. Section Two should include the following:

- A description of the most important risks and opportunities for the organization arising from sustainability trends
- Prioritization of key sustainability topics as risks and opportunities according to their relevance for long-term organizational strategy, competitive position, qualitative, and (if possible) quantitative financial value drivers
- Table(s) summarizing:
 - Targets, performance against targets, and lessons learned for the current reporting period
 - Targets for the next reporting period and medium term objectives and goals (that is, 3–5 years) related to key risks and opportunities
- Concise description of governance mechanisms in place specifically to manage these risks and opportunities, and identification of other related risks and opportunities

Organizational Profile

These Standard Disclosures provide an overview of organizational characteristics, in order to provide context for subsequent more detailed reporting against other sections of the Guidelines.

G4-3

- a. Report the name of the organization.

G4-4

- a. Report the primary brands, products, and services.

G4-5

- a. Report the location of the organization's headquarters.

G4-6

- a. Report the number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report.

G4-7

- a. Report the nature of ownership and legal form.

G4-8

- a. Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).

G4-9

- a. Report the scale of the organization, including:
- Total number of employees
 - Total number of operations
 - Net sales (for private sector organizations) or net revenues (for public sector organizations)
 - Total capitalization broken down in terms of debt and equity (for private sector organizations)
 - Quantity of products or services provided

G4-10*See references 61, 62, 63, 105.*

- a. Report the total number of employees by employment contract and gender.
- b. Report the total number of permanent employees by employment type and gender.
- c. Report the total workforce by employees and supervised workers and by gender.
- d. Report the total workforce by region and gender.
- e. Report whether a substantial portion of the organization's work is performed by workers who are legally recognized as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors.
- f. Report any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries).

pp. 26-27 **G4-11***See references 25, 26, 36, 40, 52, 53, 55.*

- a. Report the percentage of total employees covered by collective bargaining agreements.

p. 28 **G4-12**

- a. Describe the organization's supply chain.

p. 29 **G4-13**

- a. Report any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain, including:
 - Changes in the location of, or changes in, operations, including facility openings, closings, and expansions
 - Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations)
 - Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination

p. 29 **COMMITMENTS TO EXTERNAL INITIATIVES****G4-14***See reference 94.*

- a. Report whether and how the precautionary approach or principle is addressed by the organization.

p. 30 

G4-15

- a. List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.

p. 30

G4-16

- a. List memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization:
- Holds a position on the governance body
 - Participates in projects or committees
 - Provides substantive funding beyond routine membership dues
 - Views membership as strategic

This refers primarily to memberships maintained at the organizational level.

Identified Material Aspects and Boundaries

These Standard Disclosures provide an overview of the process that the organization has followed to define the Report Content, the identified material Aspects and their Boundaries, and restatements.

G4-17

- a. List all entities included in the organization's consolidated financial statements or equivalent documents.
b. Report whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.

The organization can report on this Standard Disclosure by referencing the information in publicly available consolidated financial statements or equivalent documents.

G4-18

- a. Explain the process for defining the report content and the Aspect Boundaries.
b. Explain how the organization has implemented the Reporting Principles for Defining Report Content.

pp. 31-40

G4-19

- a. List all the material Aspects identified in the process for defining report content.

pp. 31-40

G4-20

- a. For each material Aspect, report the Aspect Boundary within the organization, as follows:
- Report whether the Aspect is material within the organization
 - If the Aspect is not material for all entities within the organization (as described in G4-17), select one of the following two approaches and report either:
 - The list of entities or groups of entities included in G4-17 for which the Aspect is not material or
 - The list of entities or groups of entities included in G4-17 for which the Aspects is material
 - Report any specific limitation regarding the Aspect Boundary within the organization

pp. 31-40 **G4-21**

- a. For each material Aspect, report the Aspect Boundary outside the organization, as follows:
- Report whether the Aspect is material outside of the organization
 - If the Aspect is material outside of the organization, identify the entities, groups of entities or elements for which the Aspect is material. In addition, describe the geographical location where the Aspect is material for the entities identified
 - Report any specific limitation regarding the Aspect Boundary outside the organization

pp. 31-40 **G4-22**

- a. Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.

p. 42 **G4-23**

- a. Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.

Stakeholder Engagement

These Standard Disclosures provide an overview of the organization's stakeholder engagement during the reporting period. These Standard Disclosures do not have to be limited to engagement that was conducted for the purposes of preparing the report.

G4-24

- a. Provide a list of stakeholder groups engaged by the organization.

p. 43 

SEE IMPLEMENTATION MANUAL ↓

G4-25

a. Report the basis for identification and selection of stakeholders with whom to engage.

p. 43 

G4-26

a. Report the organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.

p. 44 

G4-27

a. Report key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.

Report Profile

These Standard Disclosures provide an overview of the basic information about the report, the GRI Content Index, and the approach to seeking external assurance.

G4-28

a. Reporting period (such as fiscal or calendar year) for information provided.

G4-29

a. Date of most recent previous report (if any).

G4-30

a. Reporting cycle (such as annual, biennial).

G4-31

a. Provide the contact point for questions regarding the report or its contents.

GRI CONTENT INDEX

G4-32

- a. Report the 'in accordance' option the organization has chosen.
- b. Report the GRI Content Index for the chosen option (see tables below).
- c. Report the reference to the External Assurance Report, if the report has been externally assured. GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines.

GRI Content Index for 'In accordance' – Core

GENERAL STANDARD DISCLOSURES		
General Standard Disclosures	Page	External Assurance Indicate if the Standard Disclosure Item has been externally assured. If yes, include the page reference for the External Assurance Statement in the report.
STRATEGY AND ANALYSIS		
G4-1		
ORGANIZATIONAL PROFILE		
G4-3		
G4-4		
G4-5		
G4-6		
G4-7		
G4-8		
G4-9		
G4-10		
G4-11		
G4-12		
G4-13		
G4-14		
G4-15		
G4-16		

GENERAL STANDARD DISCLOSURES

General Standard Disclosures	Page	External Assurance
		Indicate if the Standard Disclosure Item has been externally assured. If yes, include the page reference for the External Assurance Statement in the report.

IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES

G4-17		
G4-18		
G4-19		
G4-20		
G4-21		
G4-22		
G4-23		

STAKEHOLDER ENGAGEMENT

G4-24		
G4-25		
G4-26		
G4-27		

REPORT PROFILE

G4-28		
G4-29		
G4-30		
G4-31		
G4-32		
G4-33		

GOVERNANCE

G4-34		
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ETHICS AND INTEGRITY

G4-56		
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SPECIFIC STANDARD DISCLOSURES

Material Aspects (As in G4-19) List identified material Aspects.	DMA and Indicators List Specific Standard Disclosures related to each identified material Aspect, with page number (or link).	Omissions In exceptional cases, if it is not possible to disclose certain required information, provide the reason for omission (as defined on p. 13).	External Assurance Indicate if the Standard Disclosure has been externally assured. If yes, include the page reference for the External Assurance Statement in the report.

GRI Content Index for 'In accordance' – Comprehensive

GENERAL STANDARD DISCLOSURES			
General Standard Disclosures	Page	Omissions In exceptional cases, if it is not possible to disclose certain required information, provide the reason for omission (as defined on p. 13).	External Assurance Indicate if the Standard Disclosure has been externally assured. If yes, include the page reference for the External Assurance Statement in the report.
STRATEGY AND ANALYSIS			
G4-1		Not applicable	
G4-2		Not applicable	
ORGANIZATIONAL PROFILE			
G4-3		Not applicable	
G4-4		Not applicable	
G4-5		Not applicable	
G4-6		Not applicable	
G4-7		Not applicable	
G4-8		Not applicable	
G4-9		Not applicable	
G4-10		Not applicable	
G4-11		Not applicable	
G4-12		Not applicable	
G4-13		Not applicable	
G4-14		Not applicable	
G4-15		Not applicable	
G4-16		Not applicable	
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES			
G4-17		Not applicable	
G4-18		Not applicable	
G4-19		Not applicable	
G4-20		Not applicable	
G4-21		Not applicable	
G4-22		Not applicable	
G4-23		Not applicable	
STAKEHOLDER ENGAGEMENT			
G4-24		Not applicable	
G4-25		Not applicable	
G4-26		Not applicable	
G4-27		Not applicable	

GENERAL STANDARD DISCLOSURES

General Standard Disclosures	Page	Omissions In exceptional cases, if it is not possible to disclose certain required information, provide the reason for omission (as defined on p. 13).	External Assurance Indicate if the Standard Disclosure has been externally assured. If yes, include the page reference for the External Assurance Statement in the report.
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REPORT PROFILE

G4-28		Not applicable	
G4-29		Not applicable	
G4-30		Not applicable	
G4-31		Not applicable	
G4-32		Not applicable	
G4-33		Not applicable	

GOVERNANCE

G4-34		Not applicable	
G4-35			
G4-36			
G4-37			
G4-38			
G4-39			
G4-40			
G4-41			
G4-42			
G4-43			
G4-44			
G4-45			
G4-46			
G4-47			
G4-48			
G4-49			
G4-50			
G4-51			
G4-52			
G4-53			
G4-54			
G4-55			

ETHICS AND INTEGRITY

G4-56		Not applicable	
G4-57			
G4-58			

SPECIFIC STANDARD DISCLOSURES			
Material Aspects (As in G4-19) List identified material Aspects.	DMA and Indicators List Specific Standard Disclosures related to each identified material Aspect, with page number (or link).	Omissions In exceptional cases, if it is not possible to disclose certain required information, provide the reason for omission (as defined on p. 13).	External Assurance Indicate if the Standard Disclosure has been externally assured. If yes, include the page reference for the External Assurance Statement in the report.

Reporting Required Standard Disclosures by Using References

Information related to Standard Disclosures required by the ‘in accordance’ options may already be included in other reports prepared by the organization, such as its annual report to shareholders or other regulatory or voluntary reports. In these circumstances, the organization may elect to not repeat those disclosures in its sustainability report and instead add a reference to where the relevant information can be found.

This presentation is acceptable as long as the reference is specific (for example, a general reference to the annual report to shareholders would not be acceptable, unless it includes the name of the section, table, etc.) and the information is publicly available and readily accessible. This is likely the case when the sustainability report is presented in electronic or web based format and links are provided to other electronic or web based reports.

MEDIUM OF REPORTING

Electronic or web-based reporting and paper reports are appropriate media for reporting. Organizations may choose to use a combination of web and paper-based reports or use only one medium. For example, an organization may choose to provide a detailed report on their website and provide an executive summary including their strategy and analysis and performance information in paper form. The choice will likely depend on the organization’s decisions on its reporting period, its plans for updating content, the likely users of the report, and other practical factors, such as its distribution strategy.

At least one medium (web or paper) should provide users with access to the complete set of information for the reporting period.

Note on Reports that are not Prepared ‘In Accordance’ with the Guidelines

If an organization reports Standard Disclosures from the Guidelines but has not fulfilled all the requirements of either ‘in accordance’ option, the report should contain the following statement:

“This report contains Standard Disclosures from the GRI Sustainability Reporting Guidelines”. A list of the Standard Disclosures and their location in the organization’s report should be provided together with this statement.

ASSURANCE

SEE IMPLEMENTATION MANUAL ↓

G4-33

- a. Report the organization's policy and current practice with regard to seeking external assurance for the report.
- b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided.
- c. Report the relationship between the organization and the assurance providers.
- d. Report whether the highest governance body or senior executives are involved in seeking assurance for the organization's sustainability report.

p. 51 

Governance

These Standard Disclosures provide an overview of:

- The governance structure and its composition
- The role of the highest governance body in setting the organization's purpose, values, and strategy
- The competencies and performance evaluation of the highest governance body
- The role of the highest governance body in risk management
- The role of the highest governance body in sustainability reporting
- The role of the highest governance body in evaluating economic, environmental and social performance
- Remuneration and incentives

See reference 125.

p. 52 

GOVERNANCE STRUCTURE AND COMPOSITION

Transparency on the governance structure and composition of the organization is important to ensure the accountability of the relevant bodies and individuals. These Standard Disclosures describe how the highest governance body is established and structured in support of the organization's purpose, and how this purpose relates to economic, environmental and social dimensions.

G4-34

- a. Report the governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.

G4-35

- a. Report the process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.

G4-36

- a. Report whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.

G4-37

- a. Report processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body.

G4-38

- a. Report the composition of the highest governance body and its committees by:
- Executive or non-executive
 - Independence
 - Tenure on the governance body
 - Number of each individual's other significant positions and commitments, and the nature of the commitments
 - Gender
 - Membership of under-represented social groups
 - Competences relating to economic, environmental and social impacts
 - Stakeholder representation

p. 53 **G4-39**

- a. Report whether the Chair of the highest governance body is also an executive officer (and, if so, his or her function within the organization's management and the reasons for this arrangement).

G4-40

- a. Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members, including:
- Whether and how diversity is considered
 - Whether and how independence is considered
 - Whether and how expertise and experience relating to economic, environmental and social topics are considered
 - Whether and how stakeholders (including shareholders) are involved

G4-41*See reference 74.*

- a. Report processes for the highest governance body to ensure conflicts of interest are avoided and managed. Report whether conflicts of interest are disclosed to stakeholders, including, as a minimum:
- Cross-board membership
 - Cross-shareholding with suppliers and other stakeholders
 - Existence of controlling shareholder
 - Related party disclosures

p. 54 **HIGHEST GOVERNANCE BODY'S ROLE IN SETTING PURPOSE, VALUES, AND STRATEGY**

The highest governance body sets the tone for the organization, and has a major role in defining its purpose, values and strategy.

G4-42

- a. Report the highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts.

HIGHEST GOVERNANCE BODY'S COMPETENCIES AND PERFORMANCE EVALUATION

These Standard Disclosures describe the highest governance body's and senior executives' willingness and capability to understand, discuss, and effectively respond to economic, environmental and social impacts; and show if a process is in place, conducted internally or externally, to ensure the highest governance body's continuing effectiveness.

G4-43

- a. Report the measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics.

G4-44

- a. Report the processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics. Report whether such evaluation is independent or not, and its frequency. Report whether such evaluation is a self-assessment.
- b. Report actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics, including, as a minimum, changes in membership and organizational practice.

HIGHEST GOVERNANCE BODY'S ROLE IN RISK MANAGEMENT

These Standard Disclosures describe whether the highest governance body is accountable for risk management process and its overall effectiveness. The highest governance body's and senior executives' consideration of longer term and broader-reaching risk elements and their integration into strategic planning are important governance disclosures.

See references 74, 106, 107, 108.

G4-45

- a. Report the highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes.
- b. Report whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities.

G4-46

- a. Report the highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics.

G4-47

- a. Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.

HIGHEST GOVERNANCE BODY'S ROLE IN SUSTAINABILITY REPORTING

These Standard Disclosures show the extent of the highest governance body's involvement in developing and approving the organization's sustainability disclosures, and the degree by which it may be aligned with processes around financial reporting.

G4-48

- a. Report the highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material Aspects are covered.

HIGHEST GOVERNANCE BODY'S ROLE IN EVALUATING ECONOMIC, ENVIRONMENTAL AND SOCIAL PERFORMANCE

These Standard Disclosures show how the highest governance body is involved in monitoring and reacting to the organization's performance for economic, environmental and social topics. Economic, environmental and social performance presents major risks and opportunities that the highest governance body ensures are monitored and addressed, where appropriate. These Standard Disclosures also address the organization's processes for communicating critical concerns to the highest governance body.

G4-49

- a. Report the process for communicating critical concerns to the highest governance body.

G4-50

- a. Report the nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them.

p. 56 

REMUNERATION AND INCENTIVES

These Standard Disclosures focus on the remuneration policies established to ensure that remuneration arrangements support the strategic aims of the organization, align with the interests of stakeholders, and enable the recruitment, motivation and retention of members of the highest governance body, senior executives, and employees.

See reference 124.

p. 57 

G4-51

- a. Report the remuneration policies for the highest governance body and senior executives for the below types of remuneration:
- Fixed pay and variable pay:
 - Performance-based pay
 - Equity-based pay
 - Bonuses
 - Deferred or vested shares
 - Sign-on bonuses or recruitment incentive payments
 - Termination payments
 - Clawbacks
 - Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees
- b. Report how performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives.

p. 57 

G4-52

- a. Report the process for determining remuneration. Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships which the remuneration consultants have with the organization.

G4-53

- a. Report how stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable.

G4-54

- a. Report the ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.

p. 58 **G4-55**

- a. Report the ratio of percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country.

p. 59 

Ethics and Integrity

These Standard Disclosures provide an overview of:

- The organization's values, principles, standards and norms
- Its internal and external mechanisms for seeking advice on ethical and lawful behavior
- Its internal and external mechanisms for reporting concerns about unethical or unlawful behavior and matters of integrity

G4-56

- a. Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.

p. 60 

SEE IMPLEMENTATION MANUAL ↓

G4-57

- a. Report the internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines.

p. 60 

G4-58

- a. Report the internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines.

p. 61 

5.2 SPECIFIC STANDARD DISCLOSURES

The Guidelines organize Specific Standard Disclosures into three Categories - Economic, Environmental and Social. The Social Category is further divided into four sub-Categories, which are Labor Practices and Decent Work, Human Rights, Society and Product Responsibility.

The GRI Aspects are set out within each Category. Table 5 on the next page gives an overview of the Categories and Aspects.

The organization's sustainability report presents information relating to material Aspects, that is, those Aspects for which impacts are identified as material by the organization. Material Aspects are those that reflect the organization's significant economic, environmental and social impacts; or that substantively influence the assessments and decisions of stakeholders.

The Reporting Principles for Defining Report Content have been designed to assist organizations in identifying material Aspects and their Boundaries and to indicate where their impacts may be identified as material. (The description of these Principles, as well as Guidance on how to apply them, can be found in the *Implementation Manual* on pp. 9-13 and pp. 31-40.)

The information reported for each identified material Aspect can be disclosed as DMA and as Indicator(s).

The economic dimension of sustainability concerns the organization's impacts on the economic conditions of its stakeholders and on economic systems at local, national, and global levels. It does not focus on the financial condition of the organization.

TABLE 5: CATEGORIES AND ASPECTS IN THE GUIDELINES

Category	Economic		Environmental	
Aspects ^{IV}	• Economic Performance • Market Presence • Indirect Economic Impacts • Procurement Practices		• Materials • Energy • Water • Biodiversity • Emissions • Effluents and Waste • Products and Services • Compliance • Transport • Overall • Supplier Environmental Assessment • Environmental Grievance Mechanisms	
Category	Social			
Sub-Categories	Labor Practices and Decent Work	Human Rights	Society	Product Responsibility
Aspects ^{IV}	• Employment • Labor/Management Relations • Occupational Health and Safety • Training and Education • Diversity and Equal Opportunity • Equal Remuneration for Women and Men • Supplier Assessment for Labor Practices • Labor Practices Grievance Mechanisms	• Investment • Non-discrimination • Freedom of Association and Collective Bargaining • Child Labor • Forced or Compulsory Labor • Security Practices • Indigenous Rights • Assessment • Supplier Human Rights Assessment • Human Rights Grievance Mechanisms	• Local Communities • Anti-corruption • Public Policy • Anti-competitive Behavior • Compliance • Supplier Assessment for Impacts on Society • Grievance Mechanisms for Impacts on Society	• Customer Health and Safety • Product and Service Labeling • Marketing Communications • Customer Privacy • Compliance

^{IV} The word **topic** is used in the Guidelines to refer to any possible sustainability subject. The word **Aspect** is used in the Guidelines to refer to the list of subjects covered by the Guidelines.

Disclosures on Management Approach

INTRODUCTION

The DMA is intended to give the organization an opportunity to explain how the economic, environmental and social impacts related to material Aspects are managed.

Material Aspects are defined by the organization using the Reporting Principles for Defining Report Content (see the Guidance for G4-18 in *Implementation Manual* pp. 31-40). Material Aspects are those that reflect the organization's significant economic, environmental and social impacts; or that substantively influence the assessments and decisions of stakeholders.

DMA provides narrative information on how an organization identifies, analyzes, and responds to its actual and potential material economic, environmental and social impacts.

DMA also provides context for the performance reported by Indicators.

ORGANIZING THE INFORMATION

DMA is provided for GRI Aspects, to report specific management practices.

If the organization's management approach or its components (such as policies or specific actions) apply in general to more than one GRI Aspect, such DMA can be provided once in a report, it does not have to be repeated throughout the report for every GRI Category, Aspect or Indicator. When DMA is combined for a group of Aspects, the report states clearly which Aspects are covered by each disclosure.

DIFFERENT TYPES OF DISCLOSURES ON MANAGEMENT APPROACH

The Guidance for DMA is divided in two types: **Generic** and **Aspect-specific** Guidance. Generic DMA Guidance is designed to be used with any Aspect. Aspect-specific DMA Guidance is designed to give additional detail on the information to report for the Aspect.

When reporting management approach, organizations start by addressing the Generic DMA Guidance. If Aspect-specific Guidance is available, organizations then use it to report their management approach for that Aspect in more detail.

Aspect-specific DMA Guidance has not yet been developed for every Aspect in the Guidelines.

Aspect-specific DMA Guidance is provided for the following Aspects:

- Indirect Economic Impacts
- Procurement Practices
- Energy
- Biodiversity
- Emissions
- Supplier Environmental Assessment
- Environmental Grievance Mechanisms
- Employment
- Occupational Health and Safety
- Equal Remuneration for Women and Men
- Supplier Assessment for Labor Practices
- Labor Practices Grievance Mechanisms
- Investment
- Freedom of Association and Collective Bargaining
- Supplier Human Rights Assessment
- Human Rights Grievance Mechanisms
- Local Communities
- Anti-corruption
- Public Policy
- Supplier Assessment for Impacts on Society

- Grievance Mechanisms for Impacts on Society
- Customer Health and Safety
- Product and Service Labeling

For guidance on Generic DMA, which can be applied for any material Aspect, and for Aspect-specific DMA, which is designed to give additional details to report on a specific Aspect, see p. 64 and p. 66 in the *Implementation Manual*.

GENERIC DISCLOSURES ON MANAGEMENT APPROACH

DMA should contain sufficient information to explain an organization’s response to material Aspects. The process for selecting material Aspects is described in the Guidance for G4-18, *Implementation Manual* pp. 31-40.

The organization should report if information presented for a DMA does not cover the Boundary identified for the material Aspect in General Standard Disclosures G4-20 and G4-21.

DMA include the following Standard Disclosures:

G4-DMA

See references 73, 106, 107, 108.

- a. Report why the Aspect is material. Report the impacts that make this Aspect material.
- b. Report how the organization manages the material Aspect or its impacts.
- c. Report the evaluation of the management approach, including:
 - The mechanisms for evaluating the effectiveness of the management approach
 - The results of the evaluation of the management approach
 - Any related adjustments to the management approach

SEE IMPLEMENTATION MANUAL ↓

Indicators

Indicators give information on the economic, environmental and social performance or impacts of an organization related to its material Aspects.

Material Aspects are those that reflect the organization’s significant economic, environmental and social impacts; or substantively influence the assessments and decisions of stakeholders.

The organization should report if information presented for an Indicator does not cover the Boundary identified for the material Aspect in General Standard Disclosures G4-20 and G4-21.

Indicators and related Guidance are provided for each Aspect, as presented in Table 5, p. 44.

CATEGORY: ECONOMIC

SEE IMPLEMENTATION MANUAL ↓

Introduction

The economic dimension of sustainability concerns the organization's impacts on the economic conditions of its stakeholders, and on economic systems at local, national, and global levels.

The Economic Category illustrates the flow of capital among different stakeholders, and the main economic impacts of the organization throughout society.

Aspect: Economic Performance

G4-EC1

See references 14, 15, 16, 18.

DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED

- a. Report the direct economic value generated and distributed (EVG&D) on an accruals basis including the basic components for the organization's global operations as listed below. If data is presented on a cash basis, report the justification for this decision and report the basic components as listed below:
 - Direct economic value generated:
 - Revenues
 - Economic value distributed:
 - Operating costs
 - Employee wages and benefits
 - Payments to providers of capital
 - Payments to government (by country)
 - Community investments
 - Economic value retained (calculated as 'Direct economic value generated' less 'Economic value distributed')
- b. To better assess local economic impacts, report EVG&D separately at country, regional, or market levels, where significant. Report the criteria used for defining significance.

pp. 69-70 

G4-EC2

See references 6, 9.

FINANCIAL IMPLICATIONS AND OTHER RISKS AND OPPORTUNITIES FOR THE ORGANIZATION'S ACTIVITIES DUE TO CLIMATE CHANGE

- a. Report risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue or expenditure, including:
 - A description of the risk or opportunity and its classification as either physical, regulatory, or other
 - A description of the impact associated with the risk or opportunity
 - The financial implications of the risk or opportunity before action is taken
 - The methods used to manage the risk or opportunity
 - The costs of actions taken to manage the risk or opportunity

pp. 71-72 

G4-EC3*See reference 16.***COVERAGE OF THE ORGANIZATION'S DEFINED BENEFIT PLAN OBLIGATIONS**

- a. Where the plan's liabilities are met by the organization's general resources, report the estimated value of those liabilities.
- b. Where a separate fund exists to pay the plan's pension liabilities, report:
 - The extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them
 - The basis on which that estimate has been arrived at
 - When that estimate was made
- c. Where a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage.
- d. Report the percentage of salary contributed by employee or employer.
- e. Report the level of participation in retirement plans (such as participation in mandatory or voluntary schemes, regional or country-based schemes, or those with financial impact).

p. 73 **G4-EC4***See reference 17.***FINANCIAL ASSISTANCE RECEIVED FROM GOVERNMENT**

- a. Report the total monetary value of financial assistance received by the organization from governments during the reporting period, including, as a minimum:
 - Tax relief and tax credits
 - Subsidies
 - Investment grants, research and development grants, and other relevant types of grants
 - Awards
 - Royalty holidays
 - Financial assistance from Export Credit Agencies (ECAs)
 - Financial incentives
 - Other financial benefits received or receivable from any government for any operation
- b. Report the information above by country.
- c. Report whether, and the extent to which, the government is present in the shareholding structure.

p. 74 

Aspect: Market Presence

SEE IMPLEMENTATION MANUAL ↓

See reference 82.

p. 75 

G4-EC5

RATIOS OF STANDARD ENTRY LEVEL WAGE BY GENDER COMPARED TO LOCAL MINIMUM WAGE AT SIGNIFICANT LOCATIONS OF OPERATION

- a. When a significant proportion of the workforce is compensated based on wages subject to minimum wage rules, report the ratio of the entry level wage by gender at significant locations of operation to the minimum wage.
- b. Report whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums could be used as a reference, report which minimum wage is being used.
- c. Report the definition used for 'significant locations of operation'.

p. 76 

G4-EC6

PROPORTION OF SENIOR MANAGEMENT HIRED FROM THE LOCAL COMMUNITY AT SIGNIFICANT LOCATIONS OF OPERATION

- a. Report the percentage of senior management at significant locations of operation that are hired from the local community.
- b. Report the definition of 'senior management' used.
- c. Report the organization's geographical definition of 'local'.
- d. Report the definition used for 'significant locations of operation'.

p. 77 

Aspect: Indirect Economic Impacts

G4-EC7

DEVELOPMENT AND IMPACT OF INFRASTRUCTURE INVESTMENTS AND SERVICES SUPPORTED

- a. Report the extent of development of significant infrastructure investments and services supported.
- b. Report the current or expected impacts on communities and local economies. Report positive and negative impacts where relevant.
- c. Report whether these investments and services are commercial, in-kind, or pro bono engagements.

p. 79 

G4-EC8

SEE IMPLEMENTATION MANUAL ↓

SIGNIFICANT INDIRECT ECONOMIC IMPACTS, INCLUDING THE EXTENT OF IMPACTS

- a. Report examples of the significant identified positive and negative indirect economic impacts the organization has. These may include:
 - Changing the productivity of organizations, sectors, or the whole economy
 - Economic development in areas of high poverty
 - Economic impact of improving or deteriorating social or environmental conditions
 - Availability of products and services for those on low incomes
 - Enhancing skills and knowledge amongst a professional community or in a geographical region
 - Jobs supported in the supply chain or distribution chain
 - Stimulating, enabling, or limiting foreign direct investment
 - Economic impact of change in location of operations or activities
 - Economic impact of the use of products and services
- b. Report the significance of the impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.

pp. 80-81 **Aspect: Procurement Practices**

G4-EC9

PROPORTION OF SPENDING ON LOCAL SUPPLIERS AT SIGNIFICANT LOCATIONS OF OPERATION

- a. Report the percentage of the procurement budget used for significant locations of operation spent on suppliers local to that operation (such as percentage of products and services purchased locally).
- b. Report the organization's geographical definition of 'local'.
- c. Report the definition used for 'significant locations of operation'.

p. 83 

CATEGORY: ENVIRONMENTAL

SEE IMPLEMENTATION MANUAL ↓

Introduction

The environmental dimension of sustainability concerns the organization's impact on living and non-living natural systems, including land, air, water and ecosystems.

The Environmental Category covers impacts related to inputs (such as energy and water) and outputs (such as emissions, effluents and waste). In addition, it covers biodiversity, transport, and product and service-related impacts, as well as environmental compliance and expenditures.

See references 94, 96.  p. 84

Aspect: Materials

G4-EN1

MATERIALS USED BY WEIGHT OR VOLUME

- a. Report the total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by:
- Non-renewable materials used
 - Renewable materials used

 p. 86

G4-EN2

PERCENTAGE OF MATERIALS USED THAT ARE RECYCLED INPUT MATERIALS

- a. Report the percentage of recycled input materials used to manufacture the organization's primary products and services.

 p. 87

Aspect: Energy

SEE IMPLEMENTATION MANUAL ↓

G4-EN3

ENERGY CONSUMPTION WITHIN THE ORGANIZATION

- a. Report total fuel consumption from non-renewable sources in joules or multiples, including fuel types used.
- b. Report total fuel consumption from renewable fuel sources in joules or multiples, including fuel types used.
- c. Report in joules, watt-hours or multiples, the total:
 - Electricity consumption
 - Heating consumption
 - Cooling consumption
 - Steam consumption
- d. Report in joules, watt-hours or multiples, the total:
 - Electricity sold
 - Heating sold
 - Cooling sold
 - Steam sold
- e. Report total energy consumption in joules or multiples.
- f. Report standards, methodologies, and assumptions used.
- g. Report the source of the conversion factors used.

pp. 89-90 

G4-EN4

See reference 131.

ENERGY CONSUMPTION OUTSIDE OF THE ORGANIZATION

- a. Report energy consumed outside of the organization, in joules or multiples.
- b. Report standards, methodologies, and assumptions used.
- c. Report the source of the conversion factors used.

pp. 91-92 

G4-EN5

See references 130, 134.

ENERGY INTENSITY

- a. Report the energy intensity ratio.
- b. Report the organization-specific metric (the ratio denominator) chosen to calculate the ratio.
- c. Report the types of energy included in the intensity ratio: fuel, electricity, heating, cooling, steam, or all.
- d. Report whether the ratio uses energy consumed within the organization, outside of it or both.

p. 93 

G4-EN6

REDUCTION OF ENERGY CONSUMPTION

- a. Report the amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.
- b. Report the types of energy included in the reductions: fuel, electricity, heating, cooling, and steam.
- c. Report the basis for calculating reductions in energy consumption such as base year or baseline, and the rationale for choosing it.
- d. Report standards, methodologies, and assumptions used.

p. 94 

G4-EN7

REDUCTIONS IN ENERGY REQUIREMENTS OF PRODUCTS AND SERVICES

- a. Report the reductions in the energy requirements of sold products and services achieved during the reporting period, in joules or multiples.
- b. Report the basis for calculating reductions in energy consumption such as base year or baseline, and the rationale for choosing it.
- c. Report standards, methodologies, and assumptions used.

p. 95 

Aspect: Water

See reference 8. 

G4-EN8

TOTAL WATER WITHDRAWAL BY SOURCE

- a. Report the total volume of water withdrawn from the following sources:
 - Surface water, including water from wetlands, rivers, lakes, and oceans
 - Ground water
 - Rainwater collected directly and stored by the organization
 - Waste water from another organization
 - Municipal water supplies or other water utilities
- b. Report standards, methodologies, and assumptions used.

p. 97 

G4-EN9

See reference 68.

WATER SOURCES SIGNIFICANTLY AFFECTED BY WITHDRAWAL OF WATER

- a. Report the total number of water sources significantly affected by withdrawal by type:
 - Size of water source
 - Whether or not the source is designated as a protected area (nationally or internationally)
 - Biodiversity value (such as species diversity and endemism, total number of protected species)
 - Value or importance of water source to local communities and indigenous peoples
- b. Report standards, methodologies, and assumptions used.

p. 98 

G4-EN10

PERCENTAGE AND TOTAL VOLUME OF WATER RECYCLED AND REUSED

- a. Report the total volume of water recycled and reused by the organization.
- b. Report the total volume of water recycled and reused as a percentage of the total water withdrawal reported under Indicator G4-EN8.
- c. Report standards, methodologies, and assumptions used.

p. 99 

Aspect: Biodiversity

See references 3, 67, 68, 78, 83, 84, 115, 116.

p. 100 

G4-EN11

OPERATIONAL SITES OWNED, LEASED, MANAGED IN, OR ADJACENT TO, PROTECTED AREAS AND AREAS OF HIGH BIODIVERSITY VALUE OUTSIDE PROTECTED AREAS

- a. Report the following information for each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas:
 - Geographic location
 - Subsurface and underground land that may be owned, leased, or managed by the organization
 - Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas
 - Type of operation (office, manufacturing or production, or extractive)
 - Size of operational site in km²
 - Biodiversity value characterized by:
 - The attribute of the protected area or high biodiversity value area outside the protected area (terrestrial, freshwater, or maritime ecosystem)
 - Listing of protected status (such as IUCN Protected Area Management Categories⁶⁷, Ramsar Convention⁷⁸, national legislation)

p. 101 

SEE IMPLEMENTATION MANUAL 

G4-EN12**DESCRIPTION OF SIGNIFICANT IMPACTS OF ACTIVITIES, PRODUCTS, AND SERVICES ON BIODIVERSITY IN PROTECTED AREAS AND AREAS OF HIGH BIODIVERSITY VALUE OUTSIDE PROTECTED AREAS**

- a. Report the nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:
 - Construction or use of manufacturing plants, mines, and transport infrastructure
 - Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources)
 - Introduction of invasive species, pests, and pathogens
 - Reduction of species
 - Habitat conversion
 - Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level)
- b. Report significant direct and indirect positive and negative impacts with reference to the following:
 - Species affected
 - Extent of areas impacted
 - Duration of impacts
 - Reversibility or irreversibility of the impacts

p. 102 **G4-EN13****HABITATS PROTECTED OR RESTORED**

- a. Report the size and location of all habitat protected areas or restored areas, and whether the success of the restoration measure was or is approved by independent external professionals.
- b. Report whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.
- c. Report on the status of each area based on its condition at the close of the reporting period.
- d. Report standards, methodologies, and assumptions used.

p. 103 **G4-EN14***See reference 68.***TOTAL NUMBER OF IUCN RED LIST SPECIES AND NATIONAL CONSERVATION LIST SPECIES WITH HABITATS IN AREAS AFFECTED BY OPERATIONS, BY LEVEL OF EXTINCTION RISK**

- a. Report the total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk:
 - Critically endangered
 - Endangered
 - Vulnerable
 - Near threatened
 - Least concern

p. 104 

Aspect: Emissions

SEE IMPLEMENTATION MANUAL ↓

See references 100, 102, 118, 130, 131, 134.

p. 105 

Introduction

In the Guidelines, the Emissions Aspect includes Indicators on greenhouse gas (GHG) emissions as well as ozone-depleting substances, NO_x, SO_x, and other significant air emissions.

Reporting of GHG emissions is based on the reporting requirements of the WRI and WBCSD 'GHG Protocol Corporate Accounting and Reporting Standard' (GHG Protocol).

The GHG Protocol includes a classification of GHG emissions called 'Scope' – Scope 1, Scope 2 and Scope 3.

Scope is a classification of the operational boundaries where GHG emissions occur. Scope classifies whether GHG emissions are created by the organization itself, or are created by other related organizations, for example, electricity suppliers or haulage companies, as follows:

- Direct (Scope 1) emissions from operations that are owned or controlled by the organization
- Energy Indirect (Scope 2) emissions result from the generation of purchased or acquired electricity, heating, cooling, and steam consumed within the organization
- Other Indirect (Scope 3) emissions are all indirect emissions (not included in Scope 2) that occur outside of the organization, including both upstream and downstream emissions

Scopes 1, 2, and 3 of the GHG Protocol align with ISO 14064 definitions and the GRI Indicators as follows:

- Scope 1 = direct GHG emissions (GRI Indicator G4-EN15)
- Scope 2 = energy indirect GHG emissions (GRI Indicator G4-EN16)
- Scope 3 = other indirect GHG emissions (GRI Indicator G4-EN17)

The GHG Protocol prescribes reporting direct (Scope 1) emissions and energy indirect (Scope 2) emissions. Reporting other indirect (Scope 3) emissions is optional. The WRI and WBCSD 'GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard' prescribes reporting other indirect (Scope 3) emissions.

G4-EN15

See references 7, 12, 13, 102, 130, 134.

DIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 1)

- Report gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent, independent of any GHG trades, such as purchases, sales, or transfers of offsets or allowances.
- Report gases included in the calculation (whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all).
- Report biogenic CO₂ emissions in metric tons of CO₂ equivalent separately from the gross direct (Scope 1) GHG emissions.
- Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions.
- Report standards, methodologies, and assumptions used.
- Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source.
- Report the chosen consolidation approach for emissions (equity share, financial control, operational control).

pp. 107-109 

G4-EN16*See references 7, 12, 13, 102, 130.***ENERGY INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 2)**

- Report gross energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent, independent of any GHG trades, such as purchases, sales, or transfers of offsets or allowances.
- Report gases included in the calculation, if available.
- Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions.
- Report standards, methodologies, and assumptions used.
- Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source, if available.
- Report the chosen consolidation approach for emissions (equity share, financial control, operational control).

pp. 110-111 **G4-EN17***See references 5, 7, 12, 13, 102, 131, 133, 134.***OTHER INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 3)**

- Report gross other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent, excluding indirect emissions from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by the organization (these indirect emissions are reported in Indicator G4-EN16). Exclude any GHG trades, such as purchases, sales, or transfers of offsets or allowances.
- Report gases included in the calculation, if available.
- Report biogenic CO₂ emissions in metric tons of CO₂ equivalent separately from the gross other indirect (Scope 3) GHG emissions.
- Report other indirect (Scope 3) emissions categories and activities included in the calculation.
- Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions.
- Report standards, methodologies, and assumptions used.
- Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source, if available.

pp. 112-114 **G4-EN18***See references 7, 130, 134.***GREENHOUSE GAS (GHG) EMISSIONS INTENSITY**

- Report the GHG emissions intensity ratio.
- Report the organization-specific metric (the ratio denominator) chosen to calculate the ratio.
- Report the types of GHG emissions included in the intensity ratio: direct (Scope 1), energy indirect (Scope 2), other indirect (Scope 3).
- Report gases included in the calculation.

p. 115 

G4-EN19*See references 7, 102, 130, 131, 132, 134.***REDUCTION OF GREENHOUSE GAS (GHG) EMISSIONS**

- Report the amount of GHG emissions reductions achieved as a direct result of initiatives to reduce emissions, in metric tons of CO₂ equivalent.
- Report gases included in the calculation (whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all).
- Report the chosen base year or baseline and the rationale for choosing it.
- Report standards, methodologies, and assumptions used.
- Report whether the reductions in GHG emissions occurred in direct (Scope 1), energy indirect (Scope 2), other indirect (Scope 3) emissions.

pp. 116-117 **G4-EN20***See references 12, 13, 120, 121.***EMISSIONS OF OZONE-DEPLETING SUBSTANCES (ODS)**

- Report production, imports, and exports of ODS in metric tons of CFC-11 equivalent.
- Report substances included in the calculation.
- Report standards, methodologies, and assumptions used.
- Report the source of the emission factors used.

p. 118 **G4-EN21***See references 110, 111, 112, 113, 119.***NO_x, SO_x, AND OTHER SIGNIFICANT AIR EMISSIONS**

- Report the amount of significant air emissions, in kilograms or multiples for each of the following:
 - NO_x
 - SO_x
 - Persistent organic pollutants (POP)
 - Volatile organic compounds (VOC)
 - Hazardous air pollutants (HAP)
 - Particulate matter (PM)
 - Other standard categories of air emissions identified in relevant regulations
- Report standards, methodologies, and assumptions used.
- Report the source of the emission factors used.

pp. 119-120 

Aspect: Effluents and Waste

SEE IMPLEMENTATION MANUAL ↓

See references 2, 65, 66, 78.

p. 121



G4-EN22

TOTAL WATER DISCHARGE BY QUALITY AND DESTINATION

- a. Report the total volume of planned and unplanned water discharges by:
 - Destination
 - Quality of the water including treatment method
 - Whether it was reused by another organization
- b. Report standards, methodologies, and assumptions used.

p. 122



G4-EN23

TOTAL WEIGHT OF WASTE BY TYPE AND DISPOSAL METHOD

- a. Report the total weight of hazardous and non-hazardous waste, by the following disposal methods:
 - Reuse
 - Recycling
 - Composting
 - Recovery, including energy recovery
 - Incineration (mass burn)
 - Deep well injection
 - Landfill
 - On-site storage
 - Other (to be specified by the organization)
- b. Report how the waste disposal method has been determined:
 - Disposed of directly by the organization or otherwise directly confirmed
 - Information provided by the waste disposal contractor
 - Organizational defaults of the waste disposal contractor

p. 123



G4-EN24

TOTAL NUMBER AND VOLUME OF SIGNIFICANT SPILLS

- a. Report the total number and total volume of recorded significant spills.
- b. For spills that were reported in the organization's financial statements, report the additional following information for each such spill:
 - Location of spill
 - Volume of spill
 - Material of spill, categorized by:
 - Oil spills (soil or water surfaces)
 - Fuel spills (soil or water surfaces)
 - Spills of wastes (soil or water surfaces)
 - Spills of chemicals (mostly soil or water surfaces)
 - Other (to be specified by the organization)
- c. Report the impacts of significant spills.

p. 124



G4-EN25

WEIGHT OF TRANSPORTED, IMPORTED, EXPORTED, OR TREATED WASTE DEEMED HAZARDOUS UNDER THE TERMS OF THE BASEL CONVENTION² ANNEX I, II, III, AND VIII, AND PERCENTAGE OF TRANSPORTED WASTE SHIPPED INTERNATIONALLY

- a. Report the total weight for each of the following:
- Hazardous waste transported
 - Hazardous waste imported
 - Hazardous waste exported
 - Hazardous waste treated
- b. Report the percentage of hazardous waste shipped internationally.

p. 125 

G4-EN26

See reference 68.

IDENTITY, SIZE, PROTECTED STATUS, AND BIODIVERSITY VALUE OF WATER BODIES AND RELATED HABITATS SIGNIFICANTLY AFFECTED BY THE ORGANIZATION'S DISCHARGES OF WATER AND RUNOFF

- a. Report water bodies and related habitats that are significantly affected by water discharges based on the criteria described in the Compilation section below, adding information on:
- Size of water body and related habitat
 - Whether the water body and related habitat is designated as a protected area (nationally or internationally)
 - Biodiversity value (such as total number of protected species)

p. 126 

Aspect: Products and Services

G4-EN27

EXTENT OF IMPACT MITIGATION OF ENVIRONMENTAL IMPACTS OF PRODUCTS AND SERVICES

- a. Report quantitatively the extent to which environmental impacts of products and services have been mitigated during the reporting period.
- b. If use-oriented figures are employed, report the underlying assumptions regarding consumption patterns or normalization factors.

p. 128 

G4-EN28

PERCENTAGE OF PRODUCTS SOLD AND THEIR PACKAGING MATERIALS THAT ARE RECLAIMED BY CATEGORY

- a. Report the percentage of reclaimed products and their packaging materials for each product category.
- b. Report how the data for this Indicator has been collected.

p. 129 

Aspect: Compliance

SEE IMPLEMENTATION MANUAL ↓

G4-EN29

MONETARY VALUE OF SIGNIFICANT FINES AND TOTAL NUMBER OF NON-MONETARY SANCTIONS FOR NON-COMPLIANCE WITH ENVIRONMENTAL LAWS AND REGULATIONS

- a. Report significant fines and non-monetary sanctions in terms of:
 - Total monetary value of significant fines
 - Total number of non-monetary sanctions
 - Cases brought through dispute resolution mechanisms
- b. Where organizations have not identified any non-compliance with laws or regulations, a brief statement of this fact is sufficient.

p. 131 

Aspect: Transport

See reference 103.

p. 132 

G4-EN30

SIGNIFICANT ENVIRONMENTAL IMPACTS OF TRANSPORTING PRODUCTS AND OTHER GOODS AND MATERIALS FOR THE ORGANIZATION'S OPERATIONS, AND TRANSPORTING MEMBERS OF THE WORKFORCE

- a. Report the significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce. Where quantitative data is not provided, report the reason.
- b. Report how the environmental impacts of transporting products, members of the organization's workforce, and other goods and materials are mitigated.
- c. Report the criteria and methodology used to determine which environmental impacts are significant.

p. 133 

Aspect: Overall

See references 21, 109.

p. 134 

G4-EN31

TOTAL ENVIRONMENTAL PROTECTION EXPENDITURES AND INVESTMENTS BY TYPE

- a. Report total environmental protection expenditures by:
 - Waste disposal, emissions treatment, and remediation costs
 - Prevention and environmental management costs

p. 135 

Aspect: Supplier Environmental Assessment

See references 106, 107, 108. p. 136

G4-EN32

PERCENTAGE OF NEW SUPPLIERS THAT WERE SCREENED USING ENVIRONMENTAL CRITERIA

- a. Report the percentage of new suppliers that were screened using environmental criteria. p. 138

G4-EN33

SIGNIFICANT ACTUAL AND POTENTIAL NEGATIVE ENVIRONMENTAL IMPACTS IN THE SUPPLY CHAIN AND ACTIONS TAKEN

- a. Report the number of suppliers subject to environmental impact assessments.
- b. Report the number of suppliers identified as having significant actual and potential negative environmental impacts.
- c. Report the significant actual and potential negative environmental impacts identified in the supply chain.
- d. Report the percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment.
- e. Report the percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why. p. 139

Aspect: Environmental Grievance Mechanisms

See references 106, 107, 108. p. 140

G4-EN34

NUMBER OF GRIEVANCES ABOUT ENVIRONMENTAL IMPACTS FILED, ADDRESSED, AND RESOLVED THROUGH FORMAL GRIEVANCE MECHANISMS

- a. Report the total number of grievances about environmental impacts filed through formal grievance mechanisms during the reporting period.
- b. Of the identified grievances, report how many were:
 - Addressed during the reporting period
 - Resolved during the reporting period
- c. Report the total number of grievances about environmental impacts filed prior to the reporting period that were resolved during the reporting period. p. 141

CATEGORY: SOCIAL

SEE IMPLEMENTATION MANUAL ↓

Introduction

The social dimension of sustainability concerns the impacts the organization has on the social systems within which it operates.

The Social Category includes the sub-Categories:

- Labor Practices and Decent Work
- Human Rights
- Society
- Product Responsibility

Most of the content in the sub-Categories is based on internationally recognized universal standards or other relevant international references.

SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK

Introduction

The Aspects under the sub-Category of Labor Practices are based on internationally recognized universal standards, including:

- United Nations (UN) Declaration, 'Universal Declaration of Human Rights', 1948
- United Nations (UN) Convention, 'International Covenant on Civil and Political Rights', 1966
- United Nations (UN) Convention, 'International Covenant on Economic, Social, and Cultural Rights', 1966
- United Nations (UN) Convention, 'Convention on the Elimination of all Forms of Discrimination against Women (CEDAW)', 1979
- International Labour Organization (ILO) Declaration, 'Declaration on Fundamental Principles and Rights at Work', 1998 which builds upon the eight core Conventions of the ILO:
 - International Labour Organization (ILO) Convention 29, 'Forced Labour Convention', 1930
 - International Labour Organization (ILO) Convention 87, 'Freedom of Association and Protection of the Right to Organise Convention', 1948
 - International Labour Organization (ILO) Convention 98, 'Right to Organise and Collective Bargaining Convention', 1949
 - International Labour Organization (ILO) Convention 100, 'Equal Remuneration Convention', 1951
 - International Labour Organization (ILO) Convention 105, 'Abolition of Forced Labour Convention', 1957
 - International Labour Organization (ILO) Convention 111, 'Discrimination (Employment and Occupation) Convention', 1958
 - International Labour Organization (ILO) Convention 138, 'Minimum Age Convention', 1973
 - International Labour Organization (ILO) Convention 182, 'Worst Forms of Child Labour Convention', 1999
- United Nations (UN) Declaration, 'Vienna Declaration and Programme of Action', 1993

The Labor Practices Indicators also draw upon two instruments that address the social responsibilities of business enterprises:

- International Labour Organization (ILO), 'Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy', 1977
- Organisation for Economic Co-operation and Development (OECD), *OECD Guidelines for Multinational Enterprises*, 2011

See also additional references 50, 51, 59, 88, 96.

Aspect: Employment

See references 28, 32, 33, 34, 35, 38, 42, 43, 46, 49.

SEE IMPLEMENTATION MANUAL ↓

p. 144

G4-LA1

TOTAL NUMBER AND RATES OF NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER BY AGE GROUP, GENDER AND REGION

- a. Report the total number and rate of new employee hires during the reporting period, by age group, gender and region.
- b. Report the total number and rate of employee turnover during the reporting period, by age group, gender and region.

p. 146

G4-LA2

BENEFITS PROVIDED TO FULL-TIME EMPLOYEES THAT ARE NOT PROVIDED TO TEMPORARY OR PART-TIME EMPLOYEES, BY SIGNIFICANT LOCATIONS OF OPERATION

- a. Report the benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum:
 - Life insurance
 - Health care
 - Disability and invalidity coverage
 - Parental leave
 - Retirement provision
 - Stock ownership
 - Others
- b. Report the definition used for 'significant locations of operation'.

p. 147

G4-LA3

RETURN TO WORK AND RETENTION RATES AFTER PARENTAL LEAVE, BY GENDER

- a. Report the total number of employees that were entitled to parental leave, by gender.
- b. Report the total number of employees that took parental leave, by gender.
- c. Report the total number of employees who returned to work after parental leave ended, by gender.
- d. Report the total number of employees who returned to work after parental leave ended who were still employed twelve months after their return to work, by gender.
- e. Report the return to work and retention rates of employees who took parental leave, by gender.

p. 148

Aspect: Labor/Management Relations

See references 25, 26, 36, 40, 44, 53, 54, 55, 61, 62.

SEE IMPLEMENTATION MANUAL

p. 149

G4-LA4

MINIMUM NOTICE PERIODS REGARDING OPERATIONAL CHANGES, INCLUDING WHETHER THESE ARE SPECIFIED IN COLLECTIVE AGREEMENTS

- a. Report the minimum number of weeks' notice typically provided to employees and their elected representatives prior to the implementation of significant operational changes that could substantially affect them.
- b. For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.

p. 150

Aspect: Occupational Health and Safety

See references 41, 45, 56, 60.

p. 151

G4-LA5

PERCENTAGE OF TOTAL WORKFORCE REPRESENTED IN FORMAL JOINT MANAGEMENT-WORKER HEALTH AND SAFETY COMMITTEES THAT HELP MONITOR AND ADVISE ON OCCUPATIONAL HEALTH AND SAFETY PROGRAMS

- a. Report the level at which each formal joint management-worker health and safety committee typically operates within the organization.
- b. Report the percentage of the total workforce represented in formal joint management-worker health and safety committees.

p. 152

G4-LA6

TYPE OF INJURY AND RATES OF INJURY, OCCUPATIONAL DISEASES, LOST DAYS, AND ABSENTEEISM, AND TOTAL NUMBER OF WORK-RELATED FATALITIES, BY REGION AND BY GENDER

- a. Report types of injury, injury rate (IR), occupational diseases rate (ODR), lost day rate (LDR), absentee rate (AR) and work-related fatalities, for the total workforce (that is, total employees plus supervised workers), by:
 - Region
 - Gender
- b. Report types of injury, injury rate (IR), occupational diseases rate (ODR), lost day rate (LDR), absentee rate (AR) and work-related fatalities for independent contractors working on-site to whom the organization is liable for the general safety of the working environment, by:
 - Region
 - Gender
- c. Report the system of rules applied in recording and reporting accident statistics.

pp. 153-154

SEE IMPLEMENTATION MANUAL ↓

G4-LA7

WORKERS WITH HIGH INCIDENCE OR HIGH RISK OF DISEASES RELATED TO THEIR OCCUPATION

- a. Report whether there are workers who are involved in occupational activities who have a high incidence or high risk of specific diseases.

p. 155 

G4-LA8

HEALTH AND SAFETY TOPICS COVERED IN FORMAL AGREEMENTS WITH TRADE UNIONS

- a. Report whether formal agreements (either local or global) with trade unions cover health and safety.
b. If yes, report the extent, as a percentage, to which various health and safety topics are covered by these agreements.

p. 156 

Aspect: Training and Education

See references 38, 39, 41, 46.

p. 157 

G4-LA9

AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE BY GENDER, AND BY EMPLOYEE CATEGORY

- a. Report the average hours of training that the organization's employees have undertaken during the reporting period, by:
- Gender
 - Employee category

pp. 158-159 

G4-LA10

PROGRAMS FOR SKILLS MANAGEMENT AND LIFELONG LEARNING THAT SUPPORT THE CONTINUED EMPLOYABILITY OF EMPLOYEES AND ASSIST THEM IN MANAGING CAREER ENDINGS

- a. Report on the type and scope of programs implemented and assistance provided to upgrade employee skills.
b. Report on the transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.

p. 160 

G4-LA11

PERCENTAGE OF EMPLOYEES RECEIVING REGULAR PERFORMANCE AND CAREER DEVELOPMENT REVIEWS, BY GENDER AND BY EMPLOYEE CATEGORY

- a. Report the percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.

p. 161



Aspect: Diversity and Equal Opportunity

See references 31, 82, 87, 90, 91, 93, 99, 114, 117.

p. 162



G4-LA12

COMPOSITION OF GOVERNANCE BODIES AND BREAKDOWN OF EMPLOYEES PER EMPLOYEE CATEGORY ACCORDING TO GENDER, AGE GROUP, MINORITY GROUP MEMBERSHIP, AND OTHER INDICATORS OF DIVERSITY

- a. Report the percentage of individuals within the organization's governance bodies in each of the following diversity categories:
- Gender
 - Age group: under 30 years old, 30-50 years old, over 50 years old
 - Minority groups
 - Other indicators of diversity where relevant
- b. Report the percentage of employees per employee category in each of the following diversity categories:
- Gender
 - Age group: under 30 years old, 30-50 years old, over 50 years old
 - Minority groups
 - Other indicators of diversity where relevant

pp. 163-164



Aspect: Equal Remuneration for Women and Men

See references 27, 31, 82, 99, 117.

p. 165



G4-LA13

RATIO OF BASIC SALARY AND REMUNERATION OF WOMEN TO MEN BY EMPLOYEE CATEGORY, BY SIGNIFICANT LOCATIONS OF OPERATION

- a. Report the ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.
- b. Report the definition used for 'significant locations of operation'.

p. 166



Aspect: Supplier Assessment for Labor Practices

See references 106, 107, 108,

SEE IMPLEMENTATION MANUAL

p. 167

G4-LA14

PERCENTAGE OF NEW SUPPLIERS THAT WERE SCREENED USING LABOR PRACTICES CRITERIA

- a. Report the percentage of new suppliers that were screened using labor practices criteria.

p. 169

G4-LA15

SIGNIFICANT ACTUAL AND POTENTIAL NEGATIVE IMPACTS FOR LABOR PRACTICES IN THE SUPPLY CHAIN AND ACTIONS TAKEN

- a. Report the number of suppliers subject to impact assessments for labor practices.
- b. Report the number of suppliers identified as having significant actual and potential negative impacts for labor practices.
- c. Report the significant actual and potential negative impacts for labor practices identified in the supply chain.
- d. Report the percentage of suppliers identified as having significant actual and potential negative impacts for labor practices with which improvements were agreed upon as a result of assessment.
- e. Report the percentage of suppliers identified as having significant actual and potential negative impacts for labor practices with which relationships were terminated as a result of assessment, and why.

p. 170

Aspect: Labor Practices Grievance Mechanisms

See references 106, 107, 108,

p. 171

G4-LA16

NUMBER OF GRIEVANCES ABOUT LABOR PRACTICES FILED, ADDRESSED, AND RESOLVED THROUGH FORMAL GRIEVANCE MECHANISMS

- a. Report the total number of grievances about labor practices filed through formal grievance mechanisms during the reporting period.
- b. Of the identified grievances, report how many were:
 - Addressed during the reporting period
 - Resolved during the reporting period
- c. Report the total number of grievances about labor practices filed prior to the reporting period that were resolved during the reporting period.

p. 172

SUB-CATEGORY: HUMAN RIGHTS

Introduction

The Human Rights sub-Category covers the extent to which processes have been implemented, incidents of human rights violations, and changes in stakeholders' ability to enjoy and exercise their human rights.

Among the human rights issues included are non-discrimination, gender equality, freedom of association, collective bargaining, child labor, forced or compulsory labor, and indigenous rights.

There is growing global consensus that organizations have the responsibility to respect human rights^V.

The international legal framework for human rights is comprised of a body of law made up of treaties, conventions, declarations and other instruments. The corner stone of human rights is the United Nations (UN) International Bill of Rights, which is formed by three instruments:

- United Nations (UN) Declaration, 'Universal Declaration of Human Rights', 1948
- United Nations (UN) Convention, 'International Covenant on Civil and Political Rights', 1966
- United Nations (UN) Convention, 'International Covenant on Economic, Social, and Cultural Rights', 1966

These are the first reference points for any organization reporting on human rights. In addition to these three key instruments, the international legal framework for human rights is underpinned by over 80 other instruments. These instruments range from soft declarations and guiding principles to binding treaties and conventions, and range from universal to regional instruments.

Organizations can affect a wide range of human rights. In assessing which human rights are relevant for reporting, the organization should consider all human rights.

Additional instruments which may be useful for the organization to consider are:

- International Labour Organization (ILO) Declaration, 'Declaration on Fundamental Principles and Rights at Work', 1998 which builds upon the eight core Conventions of the ILO^{VI}:
 - International Labour Organization (ILO) Convention 29, 'Forced Labour Convention', 1930
 - International Labour Organization (ILO) Convention 87, 'Freedom of Association and Protection of the Right to Organise Convention', 1948
 - International Labour Organization (ILO) Convention 98, 'Right to Organise and Collective Bargaining Convention', 1949
 - International Labour Organization (ILO) Convention 100, 'Equal Remuneration Convention', 1951
 - International Labour Organization (ILO) Convention 105, 'Abolition of Forced Labour Convention', 1957
 - International Labour Organization (ILO) Convention 111, 'Discrimination (Employment and Occupation) Convention', 1958
 - International Labour Organization (ILO) Convention 138, 'Minimum Age Convention', 1973
 - International Labour Organization (ILO) Convention 182, 'Worst Forms of Child Labour Convention', 1999
- Regional conventions, adhering to the principle of universality in the International Bill of Rights, for areas where the organization operates, including:
 - African Union Charter, 'African Charter on Human and Peoples' Rights', 1981
 - League of Arab States, 'Arab Charter on Human Rights', 1994
 - Organization of American States (OAS), 'American Convention on Human Rights', 1969
 - European Court of Human Rights, 'European Convention for the Protection of Human Rights and Fundamental Freedoms', 1950

V • United Nations (UN), 'Guiding Principles on Business and Human Rights, Implementing the United Nations "Protect, Respect and Remedy" Framework', 2011.

• United Nations (UN), *Protect, Respect and Remedy: a Framework for Business and Human Rights*, 2008.

• United Nations (UN), *Report of the Special Representative of the Secretary-General on the Issue of Human Rights and Transnational Corporations and Other Business Enterprises*, John Ruggie, 2011.

VI Conventions 100 and 111 pertain to non-discrimination; Conventions 87 and 98 pertain to freedom of association and collective bargaining; Conventions 138 and 182 pertain to the elimination of child labor; and Conventions 29 and 105 pertain to the prevention of forced or compulsory labor.

- Conventions protecting the rights of individuals who may be impacted by the organization's work, including but not limited to:
 - United Nations (UN) Convention, 'Convention on the Elimination of all Forms of Discrimination against Women (CEDAW)', 1979
 - United Nations (UN) Convention, 'Convention on the Rights of the Child', 1989
 - United Nations (UN) Convention, 'International Convention on the Elimination of All Forms of Racial Discrimination', 1965
 - International Labour Organization (ILO) Convention 107, 'Indigenous and Tribal Populations Convention', 1957
 - International Labour Organization (ILO) Convention 169, 'Indigenous and Tribal Peoples Convention', 1991
 - United Nations (UN) Declaration, 'United Nations Declaration of the Rights of Indigenous Peoples', 2007
 - United Nations (UN) Convention, 'Convention on the Rights of Persons with Disabilities', 2006

It is important to note that many Aspects that provide insight into human rights performance and impacts can be found in other (sub-)Categories in the Guidelines, and are not limited to the Human Rights sub-Category.

See also additional references 52, 57, 64, 88, 91, 92, 96, 98, 106, 107, 108.

p. 174

Aspect: Investment

G4-HR1

TOTAL NUMBER AND PERCENTAGE OF SIGNIFICANT INVESTMENT AGREEMENTS AND CONTRACTS THAT INCLUDE HUMAN RIGHTS CLAUSES OR THAT UNDERWENT HUMAN RIGHTS SCREENING

- Report the total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.
- Report the definition of 'significant investment agreements' used by the organization.

p. 176

G4-HR2

TOTAL HOURS OF EMPLOYEE TRAINING ON HUMAN RIGHTS POLICIES OR PROCEDURES CONCERNING ASPECTS OF HUMAN RIGHTS THAT ARE RELEVANT TO OPERATIONS, INCLUDING THE PERCENTAGE OF EMPLOYEES TRAINED

- Report the total number of hours in the reporting period devoted to training on human rights policies or procedures concerning aspects of human rights that are relevant to operations.
- Report the percentage of employees in the reporting period trained in human rights policies or procedures concerning aspects of human rights that are relevant to operations.

p. 177

Aspect: Non-discrimination

See references 27, 31, 82, 87, 89, 90, 91, 93, 99, 114, 117.

SEE IMPLEMENTATION MANUAL ↓

p. 178 

G4-HR3

TOTAL NUMBER OF INCIDENTS OF DISCRIMINATION AND CORRECTIVE ACTIONS TAKEN

- a. Report the total number of incidents of discrimination during the reporting period.
- b. Report the status of the incidents and the actions taken with reference to the following:
 - Incident reviewed by the organization
 - Remediation plans being implemented
 - Remediation plans have been implemented and results reviewed through routine internal management review processes
 - Incident no longer subject to action

p. 179 

Aspect: Freedom of Association and Collective Bargaining

See references 25, 26, 40, 55, 58.

p. 180 

G4-HR4

OPERATIONS AND SUPPLIERS IDENTIFIED IN WHICH THE RIGHT TO EXERCISE FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING MAY BE VIOLATED OR AT SIGNIFICANT RISK, AND MEASURES TAKEN TO SUPPORT THESE RIGHTS

- a. Report operations and suppliers in which employee rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of:
 - Type of operation (such as manufacturing plant) and supplier
 - Countries or geographical areas with operations and suppliers considered at risk
- b. Report measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining.

p. 181 

Aspect: Child Labor

See references 39, 48, 86.

p. 182 

G4-HR5

OPERATIONS AND SUPPLIERS IDENTIFIED AS HAVING SIGNIFICANT RISK FOR INCIDENTS OF CHILD LABOR, AND MEASURES TAKEN TO CONTRIBUTE TO THE EFFECTIVE ABOLITION OF CHILD LABOR

- a. Report operations and suppliers considered to have significant risk for incidents of:
 - Child labor
 - Young workers exposed to hazardous work
- b. Report operations and suppliers considered to have significant risk for incidents of child labor either in terms of:
 - Type of operation (such as manufacturing plant) and supplier
 - Countries or geographical areas with operations and suppliers considered at risk
- c. Report measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.

p. 183 

Aspect: Forced or Compulsory Labor

SEE IMPLEMENTATION MANUAL ↓

See references 24, 29, 70, 104.

p. 184 

G4-HR6

OPERATIONS AND SUPPLIERS IDENTIFIED AS HAVING SIGNIFICANT RISK FOR INCIDENTS OF FORCED OR COMPULSORY LABOR, AND MEASURES TO CONTRIBUTE TO THE ELIMINATION OF ALL FORMS OF FORCED OR COMPULSORY LABOR

- a. Report operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of:
 - Type of operation (such as manufacturing plant) and supplier
 - Countries or geographical areas with operations and suppliers considered at risk
- b. Report measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.

p. 185 

Aspect: Security Practices

See references 20, 128.

p. 186 

G4-HR7

PERCENTAGE OF SECURITY PERSONNEL TRAINED IN THE ORGANIZATION'S HUMAN RIGHTS POLICIES OR PROCEDURES THAT ARE RELEVANT TO OPERATIONS

- a. Report the percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security.
- b. Report whether training requirements also apply to third party organizations providing security personnel.

p. 187 

Aspect: Indigenous Rights

See references 22, 30, 47, 95.

p. 188 

G4-HR8

TOTAL NUMBER OF INCIDENTS OF VIOLATIONS INVOLVING RIGHTS OF INDIGENOUS PEOPLES AND ACTIONS TAKEN

- a. Report the total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period.
- b. Report the status of the incidents and actions taken with reference to:
 - Incident reviewed by the organization
 - Remediation plans being implemented
 - Remediation plans have been implemented and results reviewed through routine internal management review processes
 - Incident no longer subject to action

p. 189 

Aspect: Assessment

See references 106, 107, 108, 122, 126.

SEE IMPLEMENTATION MANUAL

p. 190

G4-HR9

TOTAL NUMBER AND PERCENTAGE OF OPERATIONS THAT HAVE BEEN SUBJECT TO HUMAN RIGHTS REVIEWS OR IMPACT ASSESSMENTS

- a. Report the total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.

p. 191

Aspect: Supplier Human Rights Assessment

See references 106, 107, 108, 122, 126.

p. 192

G4-HR10

PERCENTAGE OF NEW SUPPLIERS THAT WERE SCREENED USING HUMAN RIGHTS CRITERIA

- a. Report the percentage of new suppliers that were screened using human rights criteria.

p. 194

G4-HR11

SIGNIFICANT ACTUAL AND POTENTIAL NEGATIVE HUMAN RIGHTS IMPACTS IN THE SUPPLY CHAIN AND ACTIONS TAKEN

- a. Report the number of suppliers subject to human rights impact assessments.
- b. Report the number of suppliers identified as having significant actual and potential negative human rights impacts.
- c. Report the significant actual and potential negative human rights impacts identified in the supply chain.
- d. Report the percentage of suppliers identified as having significant actual and potential negative human rights impacts with which improvements were agreed upon as a result of assessment.
- e. Report the percentage of suppliers identified as having significant actual and potential negative human rights impacts with which relationships were terminated as a result of assessment, and why.

p. 195

Aspect: Human Rights Grievance Mechanisms

See references 106, 107, 108.

SEE IMPLEMENTATION MANUAL ↓

p. 196 



NUMBER OF GRIEVANCES ABOUT HUMAN RIGHTS IMPACTS FILED, ADDRESSED, AND RESOLVED THROUGH FORMAL GRIEVANCE MECHANISMS

- a. Report the total number of grievances about human rights impacts filed through formal grievance mechanisms during the reporting period.
- b. Of the identified grievances, report how many were:
 - Addressed during the reporting period
 - Resolved during the reporting period
- c. Report the total number of grievances about human rights impacts filed prior to the reporting period that were resolved during the reporting period.

p. 197 

SUB-CATEGORY: SOCIETY

Introduction

The Society sub-Category concerns impacts that an organization has on society and local communities. Community members have individual rights based on:

- United Nations (UN) Declaration, 'Universal Declaration of Human Rights', 1948
- United Nations (UN) Convention, 'International Covenant on Civil and Political Rights', 1966
- United Nations (UN) Convention, 'International Covenant on Economic, Social, and Cultural Rights', 1966
- United Nations (UN) Declaration, 'Declaration on the Right to Development', 1986

Collective community rights and indigenous and tribal peoples' rights are recognized by:

- International Labour Organization (ILO) Convention 107, 'Indigenous and Tribal Populations Convention', 1957
- International Labour Organization (ILO) Convention 169, 'Indigenous and Tribal Peoples Convention', 1991
- United Nations (UN) Declaration, 'United Nations Declaration of the Rights of Indigenous Peoples', 2007

In terms of identity, these peoples' rights are based on both the collective and the individual. Their right to free, prior and informed consultation in order to seek consent is a fundamental right expressly recognized in the reference points above.

Aspect: Local Communities

See references 22, 23, 76.

p. 199 

G4-SO1

PERCENTAGE OF OPERATIONS WITH IMPLEMENTED LOCAL COMMUNITY ENGAGEMENT, IMPACT ASSESSMENTS, AND DEVELOPMENT PROGRAMS

- Report the percentage of operations with implemented local community engagement, impact assessments, and development programs, including the use of:
 - Social impact assessments, including gender impact assessments, based on participatory processes
 - Environmental impact assessments and ongoing monitoring
 - Public disclosure of results of environmental and social impact assessments
 - Local community development programs based on local communities' needs
 - Stakeholder engagement plans based on stakeholder mapping
 - Broad based local community consultation committees and processes that include vulnerable groups
 - Works councils, occupational health and safety committees and other employee representation bodies to deal with impacts
 - Formal local community grievance processes

pp. 200-201 

G4-SO2

OPERATIONS WITH SIGNIFICANT ACTUAL AND POTENTIAL NEGATIVE IMPACTS ON LOCAL COMMUNITIES

- Report operations with significant actual and potential negative impacts on local communities, including:
 - The location of the operations
 - The significant actual and potential negative impacts of operations

pp. 202-203 

Aspect: Anti-corruption

See references 4, 10, 71, 72, 79, 80, 81, 123, 129.

SEE IMPLEMENTATION MANUAL

p. 204

G4-SO3

TOTAL NUMBER AND PERCENTAGE OF OPERATIONS ASSESSED FOR RISKS RELATED TO CORRUPTION AND THE SIGNIFICANT RISKS IDENTIFIED

- a. Report the total number and percentage of operations assessed for risks related to corruption.
- b. Report the significant risks related to corruption identified through the risk assessment.

p. 206

G4-SO4

COMMUNICATION AND TRAINING ON ANTI-CORRUPTION POLICIES AND PROCEDURES

- a. Report the total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region.
- b. Report the total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region.
- c. Report the total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region.
- d. Report the total number and percentage of governance body members that have received training on anti-corruption, broken down by region.
- e. Report the total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.

p. 207

G4-SO5

CONFIRMED INCIDENTS OF CORRUPTION AND ACTIONS TAKEN

- a. Report the total number and nature of confirmed incidents of corruption.
- b. Report the total number of confirmed incidents in which employees were dismissed or disciplined for corruption.
- c. Report the total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.
- d. Report public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.

p. 208

Aspect: Public Policy

See references 74, 75.

SEE IMPLEMENTATION MANUAL
p. 209

G4-SO6

TOTAL VALUE OF POLITICAL CONTRIBUTIONS BY COUNTRY AND RECIPIENT/BENEFICIARY

- a. Report the total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.
- b. Report how the monetary value of in-kind contributions was estimated, if applicable.

p. 210

Aspect: Anti-competitive Behavior

G4-SO7

TOTAL NUMBER OF LEGAL ACTIONS FOR ANTI-COMPETITIVE BEHAVIOR, ANTI-TRUST, AND MONOPOLY PRACTICES AND THEIR OUTCOMES

- a. Report the total number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant.
- b. Report the main outcomes of completed legal actions, including any decisions or judgments.

p. 212

Aspect: Compliance

G4-SO8

MONETARY VALUE OF SIGNIFICANT FINES AND TOTAL NUMBER OF NON-MONETARY SANCTIONS FOR NON-COMPLIANCE WITH LAWS AND REGULATIONS

- a. Report significant fines and non-monetary sanctions in terms of:
 - Total monetary value of significant fines
 - Total number of non-monetary sanctions
 - Cases brought through dispute resolution mechanisms
- b. If the organization has not identified any non-compliance with laws or regulations, a brief statement of this fact is sufficient.
- c. Report the context against which significant fines and non-monetary sanctions were incurred.

p. 214

Aspect: Supplier Assessment for Impacts on Society

See references 106, 107, 108.

p. 215

G4-SO9

PERCENTAGE OF NEW SUPPLIERS THAT WERE SCREENED USING CRITERIA FOR IMPACTS ON SOCIETY

- a. Report the percentage of new suppliers that were screened using criteria for impacts on society.

p. 217

G4-SO10

SIGNIFICANT ACTUAL AND POTENTIAL NEGATIVE IMPACTS ON SOCIETY IN THE SUPPLY CHAIN AND ACTIONS TAKEN

- a. Report the number of suppliers subject to assessments for impacts on society.
- b. Report the number of suppliers identified as having significant actual and potential negative impacts on society.
- c. Report the significant actual and potential negative impacts on society identified in the supply chain.
- d. Report the percentage of suppliers identified as having significant actual and potential negative impacts on society with which improvements were agreed upon as a result of assessment.
- e. Report the percentage of suppliers identified as having significant actual and potential negative impacts on society with which relationships were terminated as a result of assessment, and why.

p. 218 

Aspect: Grievance Mechanisms for Impacts on Society

See references 106, 107, 108.

p. 219 

G4-SO11

NUMBER OF GRIEVANCES ABOUT IMPACTS ON SOCIETY FILED, ADDRESSED, AND RESOLVED THROUGH FORMAL GRIEVANCE MECHANISMS

- a. Report the total number of grievances about impacts on society filed through formal grievance mechanisms during the reporting period.
- b. Of the identified grievances, report how many were:
 - Addressed during the reporting period
 - Resolved during the reporting period
- c. Report the total number of grievances about impacts on society filed prior to the reporting period that were resolved during the reporting period.

p. 220 

SEE IMPLEMENTATION MANUAL 

SUB-CATEGORY: PRODUCT RESPONSIBILITY

SEE IMPLEMENTATION MANUAL ↓

Introduction

The Aspects under the sub-Category of Product Responsibility concern the products and services that directly affect stakeholders, and customers in particular.

Aspect: Customer Health and Safety

G4-PR1

PERCENTAGE OF SIGNIFICANT PRODUCT AND SERVICE CATEGORIES FOR WHICH HEALTH AND SAFETY IMPACTS ARE ASSESSED FOR IMPROVEMENT

- a. Report the percentage of significant product and service categories for which health and safety impacts are assessed for improvement.

p. 223 

G4-PR2

TOTAL NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH REGULATIONS AND VOLUNTARY CODES CONCERNING THE HEALTH AND SAFETY IMPACTS OF PRODUCTS AND SERVICES DURING THEIR LIFE CYCLE, BY TYPE OF OUTCOMES

- a. Report the total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services within the reporting period, by:
- Incidents of non-compliance with regulations resulting in a fine or penalty
 - Incidents of non-compliance with regulations resulting in a warning
 - Incidents of non-compliance with voluntary codes
- b. If the organization has not identified any non-compliance with regulations and voluntary codes, a brief statement of this fact is sufficient.

p. 224 

Aspect: Product and Service Labeling

SEE IMPLEMENTATION MANUAL ↓

G4-PR3

TYPE OF PRODUCT AND SERVICE INFORMATION REQUIRED BY THE ORGANIZATION'S PROCEDURES FOR PRODUCT AND SERVICE INFORMATION AND LABELING, AND PERCENTAGE OF SIGNIFICANT PRODUCT AND SERVICE CATEGORIES SUBJECT TO SUCH INFORMATION REQUIREMENTS

a. Report whether the following product and service information is required by the organization's procedures for product and service information and labeling:

	YES	NO
The sourcing of components of the product or service		
Content, particularly with regard to substances that might produce an environmental or social impact		
Safe use of the product or service		
Disposal of the product and environmental/social impacts		
Other (explain)		

b. Report the percentage of significant product or service categories covered by and assessed for compliance with such procedures.

p. 226 

G4-PR4

TOTAL NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH REGULATIONS AND VOLUNTARY CODES CONCERNING PRODUCT AND SERVICE INFORMATION AND LABELING, BY TYPE OF OUTCOMES

- a. Report the total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by:
- Incidents of non-compliance with regulations resulting in a fine or penalty
 - Incidents of non-compliance with regulations resulting in a warning
 - Incidents of non-compliance with voluntary codes
- b. If the organization has not identified any non-compliance with regulations and voluntary codes, a brief statement of this fact is sufficient.

p. 227 

G4-PR5

RESULTS OF SURVEYS MEASURING CUSTOMER SATISFACTION

- a. Report the results or key conclusions of customer satisfaction surveys (based on statistically relevant sample sizes) conducted in the reporting period relating to information about:
- The organization as a whole
 - A major product or service category
 - Significant locations of operation

p. 228 

Aspect: Marketing Communications

SEE IMPLEMENTATION MANUAL ↓

See reference 19.

p. 229

G4-PR6

SALE OF BANNED OR DISPUTED PRODUCTS

- a. Report whether the organization sells products that are:
 - Banned in certain markets
 - The subject of stakeholder questions or public debate
- b. Report how the organization has responded to questions or concerns regarding these products.

p. 230

G4-PR7

TOTAL NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH REGULATIONS AND VOLUNTARY CODES CONCERNING MARKETING COMMUNICATIONS, INCLUDING ADVERTISING, PROMOTION, AND SPONSORSHIP, BY TYPE OF OUTCOMES

- a. Report the total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by:
 - Incidents of non-compliance with regulations resulting in a fine or penalty
 - Incidents of non-compliance with regulations resulting in a warning
 - Incidents of non-compliance with voluntary codes
- b. If the organization has not identified any non-compliance with regulations and voluntary codes, a brief statement of this fact is sufficient.

p. 231

Aspect: Customer Privacy

G4-PR8

TOTAL NUMBER OF SUBSTANTIATED COMPLAINTS REGARDING BREACHES OF CUSTOMER PRIVACY AND LOSSES OF CUSTOMER DATA

- a. Report the total number of substantiated complaints received concerning breaches of customer privacy, categorized by:
 - Complaints received from outside parties and substantiated by the organization
 - Complaints from regulatory bodies
- b. Report the total number of identified leaks, thefts, or losses of customer data.
- c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient.

p. 233

Aspect: Compliance

SEE IMPLEMENTATION MANUAL ↓

G4-PR9

MONETARY VALUE OF SIGNIFICANT FINES FOR NON-COMPLIANCE WITH LAWS AND REGULATIONS CONCERNING THE PROVISION AND USE OF PRODUCTS AND SERVICES

- a. Report the total monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.
- b. If the organization has not identified any non-compliance with laws or regulations, a brief statement of this fact is sufficient.

p.235



G4 SUSTAINABILITY REPORTING GUIDELINES

SECTION 6

QUICK LINKS

6 QUICK LINKS

The Quick Links section offers an easy way to find sets of Standard Disclosures or concepts that are helpful for understanding and using the Guidelines.

6.1 RELATION BETWEEN INTEGRATED REPORTING AND SUSTAINABILITY REPORTING

Sustainability reporting is a process that assists organizations in setting goals, measuring performance and managing change towards a sustainable global economy – one that combines long term profitability with social responsibility and environmental care. Sustainability reporting – mainly through but not limited to a sustainability report – is the key platform for communicating the organization's economic, environmental, social and governance performance, reflecting positive and negative impacts. The Aspects that the organization deems to be material, in response to its stakeholders' expectations and interests, drive sustainability reporting. Stakeholders can include those who are invested in the organization as well as those who have other relationships with the organization.

Integrated reporting is an emerging and evolving trend in corporate reporting, which in general aims primarily to offer an organization's providers of financial capital with an integrated representation of the key factors that are material to its present and future value creation.

Integrated reporters build on sustainability reporting foundations and disclosures in preparing their integrated report. Through the integrated report, an organization provides a concise communication about how its strategy, governance, performance and prospects lead to the creation of value over time. Therefore, the integrated report is not intended to be an extract of the traditional annual report nor a combination of the annual financial statements and the sustainability report. However, the integrated report interacts with other reports and communications by making reference to additional detailed information that is provided separately.

Although the objectives of sustainability reporting and integrated reporting may be different, sustainability reporting is an intrinsic element of integrated reporting. Sustainability reporting considers the relevance of sustainability to an organization and also addresses sustainability priorities and key topics, focusing on the impact of sustainability trends, risks and opportunities on the long term prospects and financial performance of the organization. Sustainability reporting is fundamental to an organization's integrated thinking and reporting process in providing input into the organization's identification of its material issues, its strategic objectives, and the assessment of its ability to achieve those objectives and create value over time.

6.2 EXTERNAL ASSURANCE

External assurance is covered in three sections of the Guidelines:

- 'In accordance' criteria options (section 3.3 'Note on reports that are prepared 'in accordance' with the Guidelines', p. 13) – requests a statement of the organization's 'in accordance' criteria option, together with an external assurance statement, if the report or parts of it has been externally assured
- G4-33 (p. 36, and *Implementation Manual* p. 51) – requests information about policy and current practice regarding seeking external assurance, among other points
- G4-32 GRI Content Index (pp. 31-35) – requests signaling if a Standard Disclosure has been externally assured

GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines.

6.3 SUPPLY CHAIN RELATED STANDARD DISCLOSURES

The Standard Disclosures related to Supply Chain are placed in different sections of the Guidelines. Here is an overview of where the Supply Chain related Standard Disclosures can be found:

GENERAL STANDARD DISCLOSURES

- **Organizational Profile:** G4-12 (p. 27), G4-13 (p. 27)
- **Governance:** G4-41 (p. 38)

SPECIFIC STANDARD DISCLOSURES

- **Category: Economic**
 - Procurement Practices: G4-EC9 (p. 51)
- **Category: Environmental**
 - Energy: G4-EN4 (p. 53)
 - Emissions: G4-EN17 (p. 58)
 - Supplier Environmental Assessment: G4-EN32 (p. 63), G4-EN33 (p. 63), Aspect-specific DMA Guidance (*Implementation Manual* pp. 136-137)
- **Category: Social**
 - **Sub-Category: Labor Practices and Decent Work**
 - Occupational Health and Safety: G4-LA6 (p. 66)
 - Supplier Assessment for Labor Practices: G4-LA14 (p. 69), G4-LA15 (p. 69), Aspect-specific DMA Guidance (*Implementation Manual* pp. 167-168)
 - **Sub-Category: Human Rights**
 - Freedom of Association and Collective Bargaining: G4-HR4 (p. 72)
 - Child Labor: G4-HR5 (p. 72)
 - Forced and Compulsory Labor: G4-HR6 (p. 73)
 - Supplier Human Rights Assessment: G4-HR10 (p. 74), G4-HR11 (p. 74), Aspect-specific DMA Guidance (*Implementation Manual* pp. 192-193)
 - **Sub-Category: Society**
 - Supplier Assessment for Impacts on Society: G4-SO9 (p. 78), G4-SO10 (p. 79), Aspect-specific DMA Guidance (*Implementation Manual* pp. 215-216)

6.4 STANDARD DISCLOSURES RELATED TO STRATEGY, RISKS AND OPPORTUNITIES

The Guidelines contain different types of Standard Disclosures. Some are related to the organization's general strategy, and others to its performance and impacts. Below is an overview of the Standard Disclosures that are directly related to **strategy, risks and opportunities**:

GENERAL STANDARD DISCLOSURES

- **Strategy and Analysis:** G4-1 (p. 24), G4-2 (p. 25)
- **Identified Material Aspects and Boundaries:** G4-17 (p. 28), G4-18 (p. 28), G4-19 (p. 28), G4-20 (p. 29), G4-21 (p. 29)
- **Governance:** G4-45 (p. 39), G4-47 (p. 39)

SPECIFIC STANDARD DISCLOSURES

- **Category: Economic**
 - Economic Performance: G4-EC2 (p. 48)
- **Category: Social**
 - **Sub-Category: Society**
 - Anti-corruption: G4-SO3 (p. 77)

6.5 SECTOR DISCLOSURES

GRI has published ten Sector Supplements that are compatible with the G3 and G3.1 Guidelines, and have been used by hundreds of organizations. The content of these Sector Supplements has been re-organized for use with G4, and re-titled as **GRI Sector Disclosures**.

The Sector Disclosures to be used with the G4 Guidelines – as described in the ‘in accordance’ criteria in section 3 (pp. 11-14), in the section 2.2 (pp. 7-9) and in the Guidance to G4-18 in the *Implementation Manual*, pp. 31-40 – can be found at www.globalreporting.org/reporting/sector-guidance.

6.6 LINKS WITH UNITED NATIONS GLOBAL COMPACT ‘TEN PRINCIPLES’, 2000

TABLE 6	
UN Global Compact Principles, 2000	GRI Guidelines
Principle 1. Businesses should support and respect the protection of internationally proclaimed human rights	Sub-Category: Human Rights (all Aspects) Sub-Category: Society • Local Communities
Principle 2. Businesses should make sure they are not complicit in human rights abuses	Sub-Category: Human Rights (all Aspects)
Principle 3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	G4-11 Sub-Category: Labor Practices and Decent Work • Labor/Management Relations Sub-Category: Human Rights • Freedom of Association and Collective Bargaining
Principle 4. Businesses should uphold the elimination of all forms of forced and compulsory labour	Sub-Category: Human Rights • Forced and Compulsory Labor
Principle 5. Businesses should uphold the effective abolition of child labour	Sub-Category: Human Rights • Child Labor
Principle 6. Businesses should uphold the elimination of discrimination in respect of employment and occupation	G4-10 Sub-Category: Labor Practices and Decent Work (all Aspects) Sub-Category: Human Rights • Non-discrimination
Principle 7. Businesses should support a precautionary approach to environmental challenges	Category: Environmental (all Aspects)
Principle 8. Businesses should undertake initiatives to promote greater environmental responsibility	Category: Environmental (all Aspects)
Principle 9. Businesses should encourage the development and diffusion of environmentally friendly technologies	Category: Environmental (all Aspects)
Principle 10. Businesses should work against corruption in all its forms, including extortion and bribery	Sub-Category: Society • Anti-corruption • Public Policy

6.7 LINKS WITH OECD GUIDELINES FOR MULTINATIONAL ENTERPRISES, 2011

TABLE 7

OECD Guidelines	GRI Guidelines
IV. Human Rights	Sub-Category: Human Rights (all Aspects) Sub-Category: Society • Local Communities • Supplier Assessment for Impacts on Society • Grievance Mechanisms for Impacts on Society
V. Employment and Industrial Relations	G4-11 Category: Economic • Economic Performance Sub-Category: Labor Practices and Decent Work (all Aspects) Sub-Category: Human Rights • Non-discrimination • Freedom of Association and Collective Bargaining • Child Labor • Forced and Compulsory Labor Sub-Category: Society • Local communities
VI. Environment	Category: Environmental (all Aspects) Sub-Category: Labor Practices and Decent Work • Occupational Health and Safety • Training and Education Sub-Category: Society • Local Communities • Supplier Assessment for Impacts on Society • Grievance Mechanisms for Impacts on Society Sub-Category: Product Responsibility • Customer Health and Safety
VII. Combating Bribery, Bribe Solicitation and Extortion	Sub-Category: Labor Practices and Decent Work • Labor Practices Grievance Mechanisms Sub-Category: Society • Anti-corruption • Public Policy • Supplier Assessment for Impacts on Society • Grievance Mechanisms for Impacts on Society
VIII. Consumer Interests	Sub-Category: Product Responsibility (all Aspects)
IX. Science and Technology	None

TABLE 7

OECD Guidelines	GRI Guidelines
X. Competition	Sub-Category: Society • Anti-competitive Behavior • Compliance • Supplier Assessment for Impacts on Society • Grievance Mechanisms for Impacts on Society
XI. Taxation	Category: Economic • Economic Performance Sub-Category: Society • Anti-competitive Behavior • Compliance

6.8 LINKS WITH UN 'GUIDING PRINCIPLES ON BUSINESS AND HUMAN RIGHTS', 2011

The Guidelines are related to the United Nations (UN), 'Guiding Principles on Business and Human Rights, Implementing the United Nations "Protect, Respect and Remedy" Framework', 2011 in different types of Standard Disclosures. Below is an overview of the Standard Disclosures where the related content can be found:

GENERAL STANDARD DISCLOSURES

- **Strategy and Analysis:** G4-1 (p. 24)
- **Governance:** G4-45 (p. 39), G4-46 (p. 39), G4-47 (p. 39)

SPECIFIC STANDARD DISCLOSURES

- **Disclosures on Management Approach:** G4-DMA (p. 46, *Implementation Manual* pp. 64-65)
- **Category: Environmental**
 - Supplier Environmental Assessment: G4-EN32 (p. 63), G4-EN33 (p. 63), Aspect-specific DMA Guidance (*Implementation Manual* pp. 136-137)
 - Environmental Grievance Mechanisms: G4-EN34 (p. 63), Aspect-specific DMA Guidance (*Implementation Manual* p. 140)
- **Category: Social**
 - **Sub-Category: Labor Practices and Decent Work**
 - Supplier Assessment for Labor Practices: G4-LA14 (p. 69), G4-LA15 (p. 69), Aspect-specific DMA Guidance (*Implementation Manual* pp. 167-168)
 - Labor Practices Grievance Mechanisms: G4-LA16 (p. 69), Aspect-specific DMA Guidance (*Implementation Manual* p. 171)
 - **Sub-Category: Human Rights** (all disclosures) (pp. 70-75, *Implementation Manual* pp. 173-197)
 - **Sub-Category: Society**
 - Supplier Assessment for Impacts on Society: G4-SO9 (p. 78), G4-SO10 (p. 79), Aspect-specific DMA Guidance (*Implementation Manual* pp. 215-216)
 - Grievance Mechanisms for Impacts on Society: G4-SO11 (p. 79), Aspect-specific DMA Guidance (*Implementation Manual* p. 219)

6.9 PROCESS FOR DEFINING REPORTING CONTENT – SUMMARY(*)

STEP 1

Identification

- Consider the GRI Aspects list and other topics of interest
- Apply the Principles of Sustainability Context and Stakeholder Inclusiveness: Identify the Aspects – and other relevant topics – based on the relevant economic, environmental and social impacts related to all of the organization's activities, products, services, and relationships, or on the influence they have on the assessments and decisions of stakeholders
- Identify where the impacts occur: within or outside of the organization
- List the Aspects and other topics considered relevant, and their Boundaries

STEP 2

Prioritization

- Apply the Principles of Materiality and Stakeholder Inclusiveness: Assess each Aspect and other topic considered relevant for:
 - the significance of the organization's economic, environmental and social impacts
 - the influence on stakeholder assessments and decisions
- Identify the material Aspects by combining the assessments
- Define and document thresholds (criteria) that render an Aspect material
- For each material Aspect identified, decide the level of coverage, the amount of data and narrative explanation to be disclosed
- List the material Aspects to be included in the report, along with their Boundaries and the level of coverage

STEP 3

Validation

- Apply the Principles of Completeness and Stakeholder Inclusiveness: Assess the list of material Aspects against Scope, Aspect Boundaries and Time to ensure that the report provides a reasonable and balanced representation of the organization's significant economic, environmental and social impacts, and enables stakeholders to assess the organization's performance
- Approve the list of identified material Aspects with the relevant internal senior decision-maker
- Prepare systems and processes to gather the information needed to be disclosed
- Translate the identified material Aspects into Standard Disclosures – DMA and Indicators – to report against.
- Determine which information is available and explain those for which it still needs to establish management approaches and measurements systems

STEP 4

Review

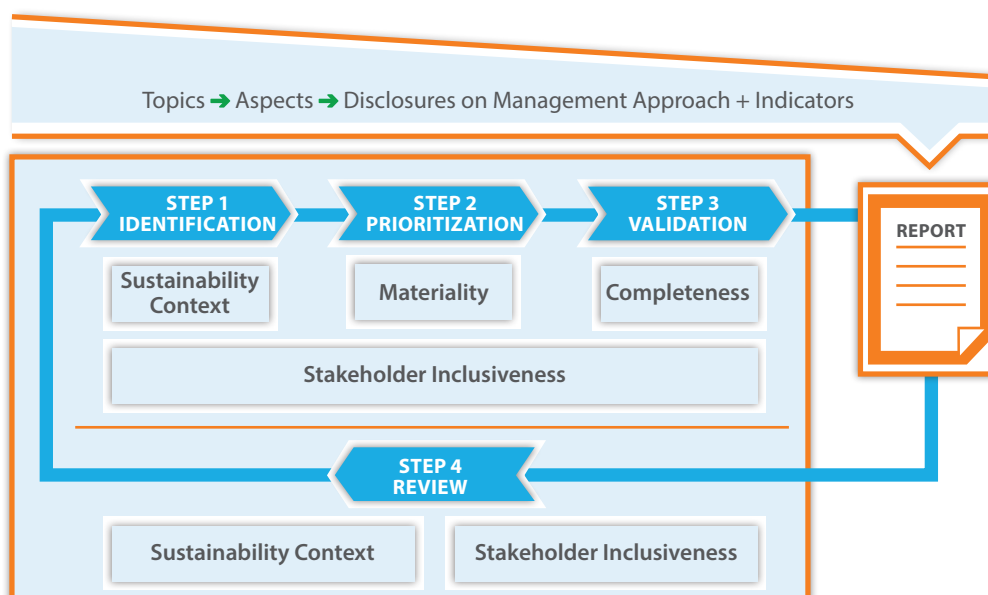
- Apply the Principles of Sustainability Context and Stakeholder Engagement: Review the Aspects that were material in the previous reporting period
- Use the result of the review to inform Step 1 Identification for the next reporting cycle

See also 'Definitions of Key Terms':

Aspect, Aspect Boundary, Scope, Topic (See Glossary in *Implementation Manual*, p. 244)

FIGURE 1

Defining material Aspects and Boundaries - process overview



(*) For the description and detailed guidance of the steps summarized here, see Guidance for G4-18, *Implementation Manual* pp. 31-40.

G4 SUSTAINABILITY REPORTING GUIDELINES

SECTION 7

**DEFINITIONS
OF KEY TERMS**

7

DEFINITIONS OF KEY TERMS

Aspect

The word Aspect is used in the Guidelines to refer to the list of subjects covered by the Guidelines.

Aspect Boundary

Refers to the description of where impacts occur for each material Aspect. In setting the Aspect Boundaries, an organization should consider impacts within and outside of the organization. Aspect Boundaries vary based on the Aspects reported.

General Standard Disclosures

General Standard Disclosures offer a description of the organization and the reporting process.

Impact

In the Guidelines, unless otherwise stated the term 'impact' refers to significant economic, environmental and social impacts that are: positive, negative, actual, potential, direct, indirect, short term, long term, intended, unintended.

Material Aspects

Material Aspects are those that reflect the organization's significant economic, environmental and social impacts; or that substantively influence the assessments and decisions of stakeholders. To determine if an Aspect is material, qualitative analysis, quantitative assessment and discussion are needed.

Reporting Principle

Concepts that describe the outcomes a report should achieve and that guide decisions made throughout the reporting process, such as which Indicators to respond to, and how to respond to them.

Scope

The range of Aspects covered in a report.

Specific Standard Disclosures

Specific Standard Disclosures offer information on the organization's management and performance related to material Aspects.

Stakeholders

Stakeholders are defined as entities or individuals that can reasonably be expected to be significantly affected by the organization's activities, products, and services; and whose actions can reasonably be expected to affect the ability of the organization to successfully implement its strategies and achieve its objectives. This includes entities or individuals whose rights under law or international conventions provide them with legitimate claims vis-à-vis the organization.

Stakeholders can include those who are invested in the organization (such as employees, shareholders, suppliers) as well as those who have other relationships to the organization (such as vulnerable groups within local communities, civil society).

Topic

The word topic is used in the Guidelines to refer to any possible sustainability subject.

LEGAL LIABILITY

This document, designed to promote sustainability reporting, has been developed through a unique multi-stakeholder consultative process involving representatives from organizations and report information users from around the world. While the GRI Board of Directors encourage use of the GRI Sustainability Reporting Guidelines (GRI Guidelines) by all organizations, the preparation and publication of reports based fully or partially on the GRI Guidelines is the full responsibility of those producing them. Neither the GRI Board of Directors nor Stichting Global Reporting Initiative can assume responsibility for any consequences or damages resulting directly or indirectly, from the use of the GRI Guidelines in the preparation of reports or the use of reports based on the GRI Guidelines.

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G4 CONSORTIUM





Global Reporting Initiative

PO Box 10039
1001 EA Amsterdam
The Netherlands
Tel: +31 (0) 20 531 00 00
Fax: +31 (0) 20 531 00 31

Further information on the GRI and the Sustainability
Reporting Guidelines may be obtained from:
www.globalreporting.org
info@globalreporting.org

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