

➤ 9.3.5 GLOBAL REPORTING INITIATIVE (GRI) GUIDELINE

Relevant GRI G3 Guidelines Disclosures - Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects and Themes	ISO 26000 clauses	UN Global Compact Principles	Page Number
Stakeholder Inclusiveness Principle		Community involvement	6.8.3		105-107
Boundary Protocol		Promoting social responsibility in the value chain	6.6.6		100-104
1,1	Strategy and Analysis	Organizational governance	6.2	Principle 8	3-17
1,2					
2.1-2.10 Organizational profile					20
4.1-4.17 Governance, Commitments and Engagement					86, 275-324
3.13	Assurance	Verification	7.5.3	Principle 7	116, 212, 246, 344
General Reporting Notes - Assurance					
SOCIAL CATEGORY (INCLUDES HUMAN RIGHTS, LABOUR, PRODUCT RESPONSIBILITY AND SOCIETY)					
Human Rights DMA		Organizational governance	6.2		
		Human Rights	6.3		
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening	Human Rights Due diligence Avoidance of complicity Promoting social responsibility in the value chain	6.3 6.3.3 6.3.5 6.6.6	Principle 1	86, 96, 101, 217
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken	Human Rights Due diligence Avoidance of complicity Employment and employment relationships Promoting social responsibility in the value chain	6.3 6.3.3 6.3.5 6.4.3 6.6.6	Principle 1 and 2	86, 96, 101, 217
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	Human Rights Avoidance of complicity	6.3 6.3.5	Principle 1 and 2	86, 96, 101, 217
HR4	Total number of incidents of discrimination and actions taken	Human Rights Resolving grievances Discrimination and vulnerable groups Fundamental principles and rights at work Employment and employment relationships	6.3 6.3.6 6.3.7 6.3.10 6.4.3	Principle 1 and 6	86, 96, 101, 217
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights	Human Rights Due diligence Human rights risk situations Avoidance of complicity Civil and political rights Fundamental principles and rights at work Employment and employment relationships Social dialogue	6.3 6.3.3 6.3.4 6.3.5 6.3.8 6.3.10 6.4.3 6.4.5	Principle 3	86, 96, 101, 217

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HR6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor	Human Rights	6.3	Principle 5	86, 96, 101, 217
		Due diligence	6.3.3		
		Human rights risk situations	6.3.4		
		Avoidance of complicity	6.3.5		
HR7	Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor	Discrimination and vulnerable groups	6.3.7	Principle 4	86, 96, 101, 217
		Fundamental principles and rights at work	6.3.10		
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations	Human Rights	6.3		86, 96, 101, 217
		Avoidance of complicity	6.3.5		
		Employment and employment relationships	6.4.3		
		Promoting social responsibility in the value chain	6.6.6		
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken	Human Rights	6.3		86, 96, 101, 217
		Resolving grievances	6.3.6		
		Discrimination and vulnerable groups	6.3.7		
		Civil and political rights	6.3.8		
		Respect for property rights	6.6.7		
Society DMA		Organizational governance	6.2		
		Fair Operating Practices	6.6		
		Community involvement and development	6.8		
S01	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting	Economic, social and cultural rights	6.3.9		87, 99-100
		Community involvement and development	6.8		
		Employment creation and skills development	6.8.5		
		Wealth and income creation	6.8.7*		
		Respect for property rights	6.6.7		
S02	Percentage and number of business units analyzed for risks related to corruption	Fair Operating Practices	6.6	Principle 10	87, 99-100
		Anti-corruption	6.6.3		
S03	Percentage of employees trained in organization's anti-corruption policies and procedures				87, 99-100
S04	Actions taken in response to incidents of corruption				
S05	Public policy positions and participation in public policy development and lobbying	Fair Operating Practices	6.6		87, 99-100
		Responsible political involvement	6.6.4		
		Community involvement	6.8.3		
S06	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country				
S07	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes	Fair Operating Practices	6.6		87, 99-100
		Fair competition	6.6.5		
		Respect for property rights	6.6.7		
S08	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	Fair Operating Practices	6.6		87, 99-100
		Respect for property rights	6.6.7		
		Wealth and income creation	6.8.7*		

* Indirectly relevant

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Labor DMA		Organizational governance	6.2		
		Labour Practices	6.4		
		Fundamental principles and rights at work	6.3.10		
LA1	Total workforce by employment type, employment contract, and region	Labour Practices Employment and employment relationships	6.4 6.4.3		88-96
LA2	Total number and rate of employee turnover by age group, gender, and region				
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations	Labour Practices Employment and employment relationships Conditions of work and social protection	6.4 6.4.3 6.4.4	Principle 3	88-96
LA4	Percentage of employees covered by collective bargaining agreements	Labour Practices Employment and employment relationships Conditions of work and social protection Social dialogue Fundamental principles and rights at work	6.4 6.4.3 6.4.4 6.4.5 6.3.10	Principle 3	88-96
LA5	Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements	Labour Practices Employment and employment relationships Conditions of work and social protection Social dialogue	6.4 6.4.3 6.4.4 6.4.5		88-96
LA6	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	Labour Practices Health and safety at work	6.4 6.4.6		88-96
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region				
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases	Labour Practices Health and safety at work Community involvement and development Community involvement	6.4 6.4.6 6.8 6.8.3		88-96
LA9	Health and safety topics covered in formal agreements with trade unions	Education and culture Health	6.8.4 6.8.8		88-96
LA10	Average hours of training per year per employee by employee category	Labour Practices Health and safety at work Labour Practices Human development and training in the workplace	6.4 6.4.6 6.4 6.4.7	Principle 6	88-96
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	Labour Practices Human development and training in the workplace Employment creation and skills development	6.4 6.4.7 6.8.5	Principle 6	88-96

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LA12	Percentage of employees receiving regular performance and career development reviews	Labour Practices Human development and training in the workplace	6.4 6.4.7	88-96
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity	Discrimination and vulnerable groups Fundamental principles and rights at work Labour Practices Employment and employment relationships	6.3.7 6.3.10 6.4 6.4.3	88-96
LA14	Ratio of basic salary of men to women by employee category	Discrimination and vulnerable groups Fundamental principles and rights at work Labour Practices Employment and employment relationships Conditions of work and social protection	6.3.7 6.3.10 6.4 6.4.3 6.4.4	88-96
Product Responsibility DMA		Organizational governance	6.2	
		Fair Operating Practices	6.6	
		Consumer issues	6.7	
PR1	Life cycle stages for health and safety impacts of products and service are assessed for improvement, and percentage of significant products and services categories subject to such procedures	Economic, social and cultural rights Promoting social responsibility in the value chain Consumer Issues Protecting consumers' health & safety Sustainable consumption	6.3.9 6.6.6 6.7 6.7.4 6.7.5	97-98
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes			
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements	Consumer Issues Fair marketing, factual and unbiased information and fair contractual practices Protecting consumers' health & safety Sustainable consumption	6.7 6.7.3 6.7.4 6.7.5	97-98
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	Consumer service, support and complaint and dispute resolution Education and awareness	6.7.6 6.7.9	
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction	Consumer Issues Protecting consumers' health & safety Sustainable consumption Consumer service, support and complaint and dispute resolution Access to essential services* Education and awareness	6.7 6.7.4 6.7.5 6.7.6 6.7.8 6.7.9	105-106

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PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion and sponsorship	Consumer Issues Fair marketing, factual and unbiased information and fair contractual practices	6.7 6.7.3		non applicable
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	Consumer service, support and complaint and dispute resolution Education and awareness	6.7.6 6.7.9		
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of consumer data	Consumer Issues Consumer data protection and privacy	6.7 6.7.7		non applicable
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	Consumer Issues Consumer service, support and complaint and dispute resolution*	6.7 6.7.6		non applicable
ECONOMIC CATEGORY					
Economic DMA		Organizational governance	6.2		
		Community involvement and development	6.8		
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments	Community involvement and development Community involvement Wealth and income creation Social investment	6.8 6.8.3 6.8.7 6.8.9		125-147
EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change	Climate change mitigation and action	6.5.5		28, 217-221
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation	Conditions of work and social protection Community involvement and development	6.4.4 6.8		88-96, 99-100
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation	Promoting social responsibility in the value chain Community involvement and development Employment creation and skills development Wealth and income creation	6.6.6 6.8 6.8.5 6.8.7		99, 101-102

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EC7	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation	Community involvement and development Employment creation and skills development	6.8 6.8.5	90
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro-bono engagement	Wealth and income creation Economic, social and cultural rights Community involvement and development Community involvement Education and culture* Employment creation and skills development Technology development and access* Wealth and income creation Social investment	6.8.7 6.3.9 6.8 6.8.3 6.8.4 6.8.5 6.8.6 6.8.7 6.8.9	99-100
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts	Economic, social and cultural rights Promoting social responsibility in the value chain Respect for property rights Access to essential services* Community involvement and development Employment creation and skills development Technology development and access* Wealth and income creation Social investment	6.3.9 6.6.6 6.6.7 6.7.8 6.8 6.8.5 6.8.6 6.8.7 6.8.9	99-100
ENVIRONMENTAL CATEGORY				
Environment DMA		Organizational governance The Environment	6.2 6.5	
EN1	Materials used by weight or volume	The Environment	6.5 Principle	101-104
EN2	Percentage of materials used that are recycled input materials	Sustainable resource use	6.5.4 8	101-104
EN3	Direct energy consumption by primary energy source			101-104
EN4	Indirect energy consumption by primary source			101-104
EN5	Energy saved due to conservation and efficiency improvements			101-104
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives			101-104
EN7	Initiatives to reduce indirect energy consumption and reductions achieved			101-104
EN8	Total water withdrawal by source			101-104
EN9	Water sources significantly affected by withdrawal of water			101-104
EN10	Percentage and total volume of water recycled and reused			101-104

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EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	6.5 6.5.6	Principle 8	non applicable
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas			non applicable
EN13	Habitats protected or restored			non applicable
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity			101-102
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk			101-102
EN16	Total direct and indirect greenhouse gas emissions by weight	The Environment Climate change mitigation and action	6.5 6.5.5	Principle 8
EN17	Other relevant indirect greenhouse gas emissions by weight		Principle 9	103-104
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved			
EN19	Emissions of ozone-depleting substances by weight	The Environment Prevention of pollution	6.5 6.5.3	non applicable
EN20	NOx, SOx, and other significant air emissions by type and weight			non applicable
EN21	Total water discharge by quality and destination			non applicable
EN22	Total weight of waste by type and disposal method			104
EN23	Total number and volume of significant spills			non applicable
EN24	Weight of transported, imported, exported, or treated waste deemed to be hazardous under the terms of the Basel Convention Annex I, II, III and VIII, and percentage of transported waste shipped internationally			non applicable

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EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organisation's discharges of water and runoff	The Environment Sustainable resource use Protection of the environment & biodiversity, and restoration of natural habitat	6.5 6.5.4 6.5.6	non applicable
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	The Environment Sustainable resource use Promoting social responsibility in the value chain Sustainable consumption	6.5 6.5.4 6.6.6 6.7.5	100-105
EN27	Percentage of products sold and their packaging materials that are reclaimed by category	The Environment Sustainable resource use Sustainable consumption	6.5 6.5.4 6.7.5	103
EN28	Monetary value of significant fines and total number of non-financial sanctions for non-compliance with environmental laws and regulations	The Environment	6.5	non applicable
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce	The Environment Sustainable resource use Promoting social responsibility in the value chain	6.5 6.5.4 6.6.6	100-105
EN30	Total environmental protection expenditures and investments by type	The Environment	6.5	100-105

* Indirectly relevant