

GRI REPORTING GUIDELINES G4 – REFERENCE SHEET

PRINCIPLES FOR ENSURING REPORT QUALITY

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

COMPARABILITY Issues and information should be selected, compiled, and reported consistently. Reported information should be presented in a manner that enables stakeholders to analyze changes in the organization's performance over time, and could support analysis relative to other organizations.

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

TIMELINESS Reporting occurs on a regular schedule and information is available in time for stakeholders to make informed decisions.

CLARITY Information should be made available in a manner that is understandable and accessible to stakeholders using the report.

RELIABILITY Information and processes used in the preparation of a report should be gathered, recorded, compiled, analyzed, and disclosed in a way that could be subject to examination and that establishes the quality and materiality of the information.

PRINCIPLES FOR DEFINING REPORT CONTENT

MATERIALITY The information in a report should cover topics and Indicators that:
 • reflect the organization's significant economic, environmental, and social impacts, or that
 • would substantively influence the assessments and decisions of stakeholders.

STAKEHOLDER INCLUSIVENESS The reporting organization should identify its stakeholders and explain in the report how it has responded to their reasonable expectations and interests.

SUSTAINABILITY CONTEXT The report should present the organization's performance in the wider context of sustainability.

COMPLETENESS Coverage of the material topics and Indicators and definition of the report boundary should be sufficient to reflect significant economic, environmental, and social impacts and enable stakeholders to assess the reporting organization's performance in the reporting period.

GENERAL STANDARD DISCLOSURES

STRATEGY AND ANALYSIS

G4-1

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
- 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
- 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

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

The organization should provide two concise 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
- 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
- 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

G4-3 Report the name of the organization.

G4-4 Report the primary brands, products, and services.

G4-5 Report the location of the organization's headquarters.

G4-6 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 Report the nature of ownership and legal form.

G4-8 Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).

G4-9 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

- 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.

G4-11 Report the percentage of total employees covered by collective bargaining agreements.

G4-12 Describe the organization's supply chain.

G4-13 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,
- Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations)
- Changes in the location, relationships, structure of the supply chain

COMMITMENTS TO EXTERNAL INITIATIVES:

G4-14 Report whether and how the precautionary approach or principle is addressed by the organization.

G4-15 List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.

G4-16 List memberships of associations (such as industry associations) and national or international advocacy organizations

IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES

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.

G4-19 List all the material Aspects identified in the process for defining report content.

G4-20 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

G4-21

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

G4-22 Report the effect of any restatements of information provided in previous reports and the reasons for such restatements.

G4-23 Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.

STAKEHOLDER ENGAGEMENT

G4-24 Provide a list of stakeholder groups engaged by the organization.

G4-25 Report the basis for identification and selection of stakeholders with whom to engage.

G4-26 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.

G4-27 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

G4-28 Reporting period (such as fiscal or calendar year) for information provided

G4-29 Date of most recent previous report (if any).

G4-30 Reporting cycle (such as annual, biennial).

G4-31 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.
- 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.

ASSURANCE:

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.

GOVERNANCE

GOVERNANCE STRUCTURE AND COMPOSITION:

G4-34 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 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 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 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 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

G4-39 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 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 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

HIGHEST GOVERNANCE BODY'S ROLE IN SETTING PURPOSE, VALUES AND STRATEGY:

G4-42 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:

G4-43 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:

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 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 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:

G4-48 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:

G4-49 Report the process for communicating critical concerns to the highest governance body.

G4-50 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.

REMUNERATION AND INCENTIVES:

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.

G4-52 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 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 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.

G4-55 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.

ETHICS AND INTEGRITY

G4-56 Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.

G4-57 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.

G4-58 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.

Items marked with (***) are not required for a CORE level report

Items marked with (*) are not required for a CORE level report and can be omitted from a COMPREHENSIVE level report under conditions

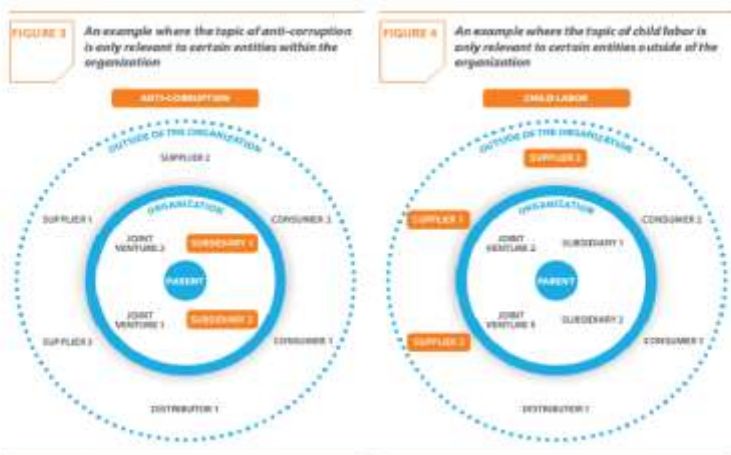
SPECIFIC STANDARD DISCLOSURES: PERFORMANCE INDICATORS

ECONOMIC		G4-EN23		DIVERSITY AND EQUAL OPPORTUNITY		G4-SO2	
ECONOMIC PERFORMANCE							
G4-EC1	Direct economic value generated and distributed.	G4-EN24	Total number and volume of significant spills	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	ANTI-CORRUPTION	
G4-EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	G4-EN25	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally	EQUAL REMUNERATION FOR WOMEN AND MEN			
G4-EC3	Coverage of the organization's defined benefit plan obligations.	G4-EN26	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff	G4-LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation	G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified
G4-EC4	Financial assistance received from government	PRODUCTS AND SERVICES		SUPPLIER ASSESSMENT FOR LABOR PRACTICES			
MARKET PRESENCE							
G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	G4-EN27	Extent of impact mitigation of environmental impacts of products and services	G4-LA14	Percentage of new suppliers that were screened using labor practices criteria	G4-SO4	Communication and training on anti-corruption policies and procedures
G4-EC6	Proportion of senior management hired from the local community at significant locations of operation	G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category	G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken	G4-SO5	Confirmed incidents of corruption and actions taken
INDIRECT ECONOMIC IMPACTS							
G4-EC7	Development and impact of infrastructure investments and services supported	COMPLIANCE		LABOR PRACTICES GRIEVANCE MECHANISMS			
G4-EC8	Significant indirect economic impacts, including the extent of impacts	G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	G4-LA16	Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms	PUBLIC POLICY	
PROCUREMENT PRACTICES							
G4-EC9	Proportion of spending on local suppliers at significant locations of operation	TRANSPORT		HUMAN RIGHTS			
ENVIRONMENTAL							
MATERIALS							
G4-EN1	Materials used by weight or volume	G4-EN30	Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce	INVESTMENT			
G4-EN2	Percentage of materials used that are recycled input materials	OVERALL		G4-HR1	Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	ANTI-COMPETITIVE BEHAVIOR	
ENERGY							
G4-EN3	Energy consumption within the organization	G4-EN31	Total environmental protection expenditures and investments by type	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	COMPLIANCE	
G4-EN4	Energy consumption outside of the organization	SUPPLIER ENVIRONMENTAL ASSESSMENT		SUPPLIER ASSESSMENT FOR IMPACTS ON SOCIETY			
G4-EN5	Energy intensity	G4-EN32	Percentage of new suppliers that were screened using environmental criteria	G4-SO9			
G4-EN6	Reduction of energy consumption	G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken	G4-SO10			
G4-EN7	Reductions in energy requirements of products and services	ENVIRONMENTAL GRIEVANCE MECHANISMS		GRIEVANCE MECHANISMS FOR IMPACTS ON SOCIETY			
WATER							
G4-EN8	Total water withdrawal by source	G4-EN34	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms	G4-SO11			
G4-EN9	Water sources significantly affected by withdrawal of water	LABOR PRACTICES & DECENT WORK		PRODUCT RESPONSIBILITY			
G4-EN10	Percentage and total volume of water recycled and reused	EMPLOYMENT		CUSTOMER HEALTH AND SAFETY			
BIODIVERSITY							
G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region	G4-PR1			
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	G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	G4-PR2			
G4-EN13	Habitats protected or restored	LABOR/MANAGEMENT RELATIONS		PRODUCT AND SERVICE LABELING			
G4-EN14	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	G4-LA3	Return to work and retention rates after parental leave, by gender	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	G4-PR3	
EMISSIONS							
G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1)	G4-LA4	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	G4-PR4			
G4-EN16	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	OCCUPATIONAL HEALTH AND SAFETY		G4-PR5			
G4-EN17	Other indirect greenhouse gas (GHG) emissions (Scope 3)	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	MARKETING COMMUNICATIONS			
G4-EN18	Greenhouse gas (GHG) emissions intensity	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	G4-PR6			
G4-EN19	Reduction of greenhouse gas (GHG) emissions	G4-LA7	Workers with high incidence or high risk of diseases related to their occupation	G4-PR7			
G4-EN20	Emissions of ozone-depleting substances (ODS)	G4-LA8	Health and safety topics covered in formal agreements with trade unions	CUSTOMER PRIVACY			
G4-EN21	NOX, SOX, and other significant air emissions	TRAINING AND EDUCATION		COMPLIANCE			
EFFLUENTS AND WASTE							
G4-EN22	Total water discharge by quality and destination	G4-LA9	Average hours of training per year per employee by gender, and by employee category	G4-HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments	G4-PR8	
LOCAL COMMUNITIES							
G4-SO1							
SOCIETY							

DETERMINING BOUNDARIES FOR RELEVANT TOPICS

GENERIC DISCLOSURES ON MANAGEMENT APPROACH

DEFINING REPORT CONTENT



G4 - DMA

- Report why the Aspect is material. Report the impacts that make this Aspect material.
- Report how the organization manages the material Aspect or its impacts.
- 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

FIGURE 7 Defining material Aspects and Boundaries - process overview

