

# 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

- Report the total number of employees by employment contract and gender.
- Report the total number of permanent employees by employment type and gender.
- Report the total workforce by employees and supervised workers and by gender.
- Report the total workforce by region and gender.
- 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).

**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

- Report the 'in accordance' option the organization has chosen.
- Report the GRI Content Index for the chosen option.
- 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

- Report the organization's policy and current practice with regard to seeking external assurance for the report.
- If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided.
- Report the relationship between the organization and the assurance providers.
- 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.

### REPORT PROFILE

**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

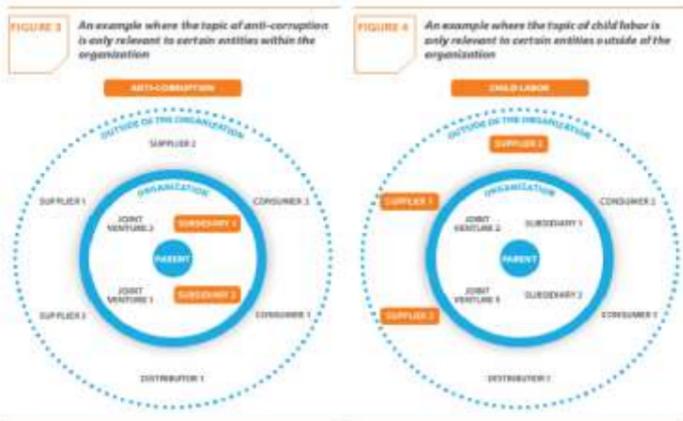
# SPECIFIC STANDARD DISCLOSURES: PERFORMANCE INDICATORS

ECONOMIC		G4-EN23		DIVERSITY AND EQUAL OPPORTUNITY		G4-SO2	
<b>ECONOMIC PERFORMANCE</b>		Total weight of waste by type and disposal method		<b>G4-LA12</b>		Operations with significant actual and potential negative impacts on local communities	
<b>G4-EC1</b>	Direct economic value generated and distributed.	<b>G4-EN24</b>		Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity		<b>ANTI-CORRUPTION</b>	
<b>G4-EC2</b>	Financial implications and other risks and opportunities for the organization's activities due to climate change.	<b>G4-EN25</b>		<b>EQUAL REMUNERATION FOR WOMEN AND MEN</b>		<b>G4-SO3</b>	
<b>G4-EC3</b>	Coverage of the organization's defined benefit plan obligations.	<b>G4-EN26</b>		<b>G4-LA13</b>		Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	
<b>G4-EC4</b>	Financial assistance received from government	<b>PRODUCTS AND SERVICES</b>		Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation		<b>G4-SO4</b>	
<b>MARKET PRESENCE</b>		<b>G4-EN27</b>		<b>SUPPLIER ASSESSMENT FOR LABOR PRACTICES</b>		<b>PUBLIC POLICY</b>	
<b>G4-EC5</b>	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	Extent of impact mitigation of environmental impacts of products and services		<b>G4-LA14</b>		Total value of political contributions by country and recipient/beneficiary	
<b>G4-EC6</b>	Proportion of senior management hired from the local community at significant locations of operation	<b>G4-EN28</b>		<b>G4-LA15</b>		<b>ANTI-COMPETITIVE BEHAVIOR</b>	
<b>INDIRECT ECONOMIC IMPACTS</b>		<b>COMPLIANCE</b>		Significant actual and potential negative impacts for labor practices in the supply chain and actions taken		<b>G4-SO7</b>	
<b>G4-EC7</b>	Development and impact of infrastructure investments and services supported	<b>G4-EN29</b>		<b>LABOR PRACTICES GRIEVANCE MECHANISMS</b>		<b>COMPLIANCE</b>	
<b>G4-EC8</b>	Significant indirect economic impacts, including the extent of impacts	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations		<b>G4-LA16</b>		<b>G4-SO8</b>	
<b>PROCUREMENT PRACTICES</b>		<b>TRANSPORT</b>		Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms		Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	
<b>G4-EC9</b>	Proportion of spending on local suppliers at significant locations of operation	<b>G4-EN30</b>		<b>HUMAN RIGHTS</b>		<b>SUPPLIER ASSESSMENT FOR IMPACTS ON SOCIETY</b>	
<b>ENVIRONMENTAL</b>		Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce		<b>INVESTMENT</b>		<b>G4-SO9</b>	
<b>MATERIALS</b>		<b>OVERALL</b>		<b>G4-HR1</b>		Percentage of new suppliers that were screened using criteria for impacts on society	
<b>G4-EN1</b>	Materials used by weight or volume	<b>G4-EN31</b>		Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening		<b>G4-SO10</b>	
<b>G4-EN2</b>	Percentage of materials used that are recycled input materials	Total environmental protection expenditures and investments by type		<b>G4-HR2</b>		Significant actual and potential negative impacts on society in the supply chain and actions taken	
<b>ENERGY</b>		<b>SUPPLIER ENVIRONMENTAL ASSESSMENT</b>		<b>NON-DISCRIMINATION</b>		<b>GRIEVANCE MECHANISMS FOR IMPACTS ON SOCIETY</b>	
<b>G4-EN3</b>	Energy consumption within the organization	<b>G4-EN32</b>		<b>G4-HR3</b>		<b>G4-SO11</b>	
<b>G4-EN4</b>	Energy consumption outside of the organization	Percentage of new suppliers that were screened using environmental criteria		Total number of incidents of discrimination and corrective actions taken		Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms	
<b>G4-EN5</b>	Energy intensity	<b>G4-EN33</b>		<b>FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING</b>		<b>PRODUCT RESPONSIBILITY</b>	
<b>G4-EN6</b>	Reduction of energy consumption	Significant actual and potential negative environmental impacts in the supply chain and actions taken		<b>G4-HR4</b>		Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	
<b>G4-EN7</b>	Reductions in energy requirements of products and services	<b>ENVIRONMENTAL GRIEVANCE MECHANISMS</b>		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		<b>G4-PR2</b>	
<b>WATER</b>		<b>G4-EN34</b>		<b>CHILD LABOR</b>		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	
<b>G4-EN8</b>	Total water withdrawal by source	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms		<b>G4-HR5</b>		<b>PRODUCT AND SERVICE LABELING</b>	
<b>G4-EN9</b>	Water sources significantly affected by withdrawal of water	<b>LABOR PRACTICES &amp; DECENT WORK</b>		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		<b>G4-PR3</b>	
<b>G4-EN10</b>	Percentage and total volume of water recycled and reused	<b>EMPLOYMENT</b>		<b>FORCED OR COMPULSORY LABOR</b>		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	
<b>BIODIVERSITY</b>		<b>G4-LA1</b>		<b>G4-HR6</b>		<b>G4-PR4</b>	
<b>G4-EN11</b>	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Total number and rates of new employee hires and employee turnover by age group, gender and region		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		Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	
<b>G4-EN12</b>	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	<b>G4-LA2</b>		<b>SECURITY PRACTICES</b>		<b>G4-PR5</b>	
<b>G4-EN13</b>	Habitats protected or restored	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation		<b>G4-HR7</b>		Results of surveys measuring customer satisfaction	
<b>G4-EN14</b>	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	<b>G4-LA3</b>		Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations		<b>MARKETING COMMUNICATIONS</b>	
<b>EMISSIONS</b>		<b>LABOR/MANAGEMENT RELATIONS</b>		<b>INDIGENOUS RIGHTS</b>		<b>G4-PR6</b>	
<b>G4-EN15</b>	Direct greenhouse gas (GHG) emissions (Scope 1)	<b>G4-LA4</b>		<b>G4-HR8</b>		Sale of banned or disputed products	
<b>G4-EN16</b>	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements		Total number of incidents of violations involving rights of indigenous peoples and actions taken		<b>G4-PR7</b>	
<b>G4-EN17</b>	Other indirect greenhouse gas (GHG) emissions (Scope 3)	<b>OCUPATIONAL HEALTH AND SAFETY</b>		<b>ASSESSMENT</b>		Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes	
<b>G4-EN18</b>	Greenhouse gas (GHG) emissions intensity	<b>G4-LA5</b>		<b>G4-HR9</b>		<b>CUSTOMER PRIVACY</b>	
<b>G4-EN19</b>	Reduction of greenhouse gas (GHG) emissions	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		Total number and percentage of operations that have been subject to human rights reviews or impact assessments		Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	
<b>G4-EN20</b>	Emissions of ozone-depleting substances (ODS)	<b>G4-LA6</b>		<b>SUPPLIER HUMAN RIGHTS ASSESSMENT</b>		<b>COMPLIANCE</b>	
<b>G4-EN21</b>	NOX, SOX, and other significant air emissions	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		<b>G4-HR10</b>		<b>G4-PR9</b>	
<b>EFFLUENTS AND WASTE</b>		<b>G4-LA7</b>		<b>G4-HR11</b>		Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	
<b>G4-EN22</b>	Total water discharge by quality and destination	Workers with high incidence or high risk of diseases related to their occupation		Significant actual and potential negative human rights impacts in the supply chain and actions taken			
		<b>G4-LA8</b>		<b>HUMAN RIGHTS GRIEVANCE MECHANISMS</b>			
		Health and safety topics covered in formal agreements with trade unions		<b>G4-HR12</b>			
		<b>TRAINING AND EDUCATION</b>		Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms			
		<b>G4-LA9</b>		<b>SOCIETY</b>			
		Average hours of training per year per employee by gender, and by employee category		<b>LOCAL COMMUNITIES</b>			
		<b>G4-LA10</b>		<b>G4-SO1</b>			
		Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings		Percentage of operations with implemented local community engagement, impact assessments, and development programs			
		<b>G4-LA11</b>					
		Percentage of employees receiving regular performance and career development reviews, by gender and by employee category					

## 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

