



GRI-G4 Reporting Guidelines Reference Sheet

GRI REPORTING GUIDELINES G4 – REFERENCE SHEET

<p>Principles and Reporting Objectives</p> <p>Principle 1: Leadership The report should reflect positive and negative aspects of the organization's performance to enable a holistic assessment of overall performance.</p> <p>Principle 2: Stakeholder Inclusion The report should include the views of all stakeholders affected by the organization's activities, including those who are not directly involved in the organization's value chain, and should support analysis relative to other organizations.</p> <p>Principle 3: Accuracy The reported information should be sufficiently accurate and detailed for stakeholders to assess the reporting organization's performance.</p>	<p>Principle 4: Materiality Reporting should focus on major economic and information a stakeholder in line for decisions to make informed decisions.</p> <p>Principle 5: Clarity Information should be made available in a manner that is understandable and accessible to those stakeholders using the report.</p> <p>Principle 6: Reliability Information and processes used in the reporting organization should be verifiable, auditable, comparable, analyzed, and disclosed in a way that could be subjected to external verification and the quality and materiality of the information.</p>	<p>Principle 7: Materiality Reporting should focus on major economic, environmental, and social issues that are material to the organization's performance and the interests and needs of stakeholders.</p> <p>Principle 8: Stakeholder Inclusion The reporting organization should include the views and needs of all stakeholders in the report that are material to their relationship with the organization and its stakeholders.</p>
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GENERAL STANDARD DISCLOSURES

<p>STAKEHOLDER ANALYSIS</p> <p>Identify stakeholder as self-identified, or by invitation, other than employees or supervised workers, including employees and supervised workers of non-fully owned subsidiaries and equivalent entities.</p> <p>1) Report any significant relations to employment practices (such as employee relations in employment) in the business or agricultural industries.</p> <p>2) Report the percentage of total employees covered by collective bargaining agreements.</p>	<p>REPORT PROFILE</p> <p>84-08 Specify the period (such as fiscal or calendar year) for which the information was reported.</p> <p>84-09 Date of most recent previous report (if any).</p> <p>84-10 Reporting cycle (such as annual, biennial).</p>	<p>SOCIAL PERFORMANCE</p> <p>84-04 Report the processes for identifying critical impacts relevant to the highest governance body.</p> <p>84-05 Report the nature and total number of critical impacts that were communicated to the highest governance body and the mechanisms used to address and resolve them.</p> <p>INFORMATION AND INCENTIVES</p> <p>84-01 Report the remuneration policies for the highest governance body and senior executives for the same fiscal year (if applicable):</p> <ul style="list-style-type: none"> Fixed pay and variable pay Equity-based incentives Deferred or vested shares Sign or bonus or restricted incentive payments Termination payments Indemnified benefits, including the difference between benefit schemes and contribution plans for the highest governance body, senior executives, and all other employees. <p>84-02 Report the processes for identifying remuneration policy risks to the highest governance body and senior executives, including the processes used to assess and manage remuneration risks and other relationships which the remuneration committee has with the organization.</p> <p>84-03 Report how remuneration policies are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable.</p> <p>84-04 Report the ratio of average total compensation for the organization's highest paid individuals in each country of operation. If the ratio varies across time, report the compensation for all employees, including the highest paid individual, in each country.</p> <p>84-05 Report the ratio of average increase in annual base compensation for the organization's highest paid individual in each country of significant operations to the average increase in annual base compensation for all employees (including the highest paid individual) in the same country.</p>
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<p>ORGANIZATION'S STRUCTURE The entities should include:</p> <ul style="list-style-type: none"> A description of all significant economic, environmental and social impacts of the organization, including those generated by the organization's operations. An explanation of the approach to identifying these impacts and opportunities. Key processes about progress in addressing these impacts and related performance in the reporting period. This includes an assessment of materiality to stakeholders and the organization's performance. A description of the main business units or activities that have the greatest impact on the organization's performance. <p>Notes: This should focus on the impact of sustainability topics, risks, and opportunities on the business segments and financial performance of the organization. This should concentrate specifically on information relevant to financial stakeholders or that could become so in the future. Details should include the following:</p> <ul style="list-style-type: none"> A description of the most important risks and opportunities for the organization arising from sustainability topics. Identification of any sustainability topics that have and will have a material impact on the organization's performance. Targets, performance against targets, and measures taken for the current reporting period and medium-term objectives and goals that are 3-5 years beyond to key risks and opportunities. Complete description of governance mechanisms in place (specifically to manage these risks and opportunities) and identification of other relevant risks and opportunities. 	<p>consolidated financial statements or equivalent documents as not covered by the report.</p> <p>The organization can report on this Standard Disclosure by financial statements or equivalent documents.</p> <p>84-01 Report the processes for defining the report content and the boundaries of the report.</p> <p>84-02 Report whether the organization has implemented the Reporting Principles to Define Report Content.</p> <p>84-03 List all the material aspects identified in the process for defining report content.</p> <p>84-04 For each material Aspect, report the Aspects boundary within the organization, as follows:</p> <ul style="list-style-type: none"> Report whether the Aspect is material within the organization. If the Aspect is not material for the entire entity, the organization (as disclosed in 84-01), select one of the following for each Aspect and report whether: <ul style="list-style-type: none"> The list of entities or groups of entities included in 84-01 to which the Aspect is not material. Report any specific location regarding the Aspect boundary within the organization. <p>84-05 For each material Aspect, report the Aspect boundary within the organization, as follows:</p> <ul style="list-style-type: none"> 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 to which the Aspect is material. In addition, describe the geographic location where the Aspect is material for the entities identified. Report any specific location regarding the Aspect boundary outside the organization. <p>84-06 Report the effect of any assessments of information privacy risks on the content of the report.</p> <p>84-07 Report significant changes from previous reporting periods in the focus and Aspects boundaries.</p>	<p>84-08 Report the governance structure of the organization, including, as applicable, the highest governance body, identify any committees responsible for decision-making on environmental and social issues.</p> <p>84-09 Report the process for assigning authority for financial, environmental and social topics that the highest governance body is senior executives and other employees.</p> <p>84-10 Report how the organization has implemented an executive-level position or positions with responsibility for financial, environmental and social topics, and whether paid leaders report directly to the highest governance body.</p> <p>84-01 Report processes for consultation between employees and the highest governance body on economic, environmental and social topics. If consultation is sought, disclose to whom and any feedback processes to the highest governance body.</p> <p>84-02 Report the composition of the highest governance body and its committees for:</p> <ul style="list-style-type: none"> Executive or non-executive Independent Female on the governance body Member of each individual's other significant positions and committees, and the nature of the commitments. Membership of other important stakeholder groups Composition, meeting frequency, environmental and social matters Remuneration information <p>84-03 Report whether the Chair of the highest governance body is also an executive officer (i.e., it is his or her function within the organization's management) and the reasons for this assignment.</p> <p>84-04 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:</p> <ul style="list-style-type: none"> Whether and how diversity is considered Whether and how independence is considered Whether and how expertise and experience relating to financial, environmental and social topics are considered Whether and how expertise relating to financial, environmental and social matters is considered <p>84-05 Report the processes for the highest governance body to establish or change its members and committees, and the criteria used for nominating and selecting highest governance body members, including:</p> <ul style="list-style-type: none"> Criteria-based nomination Criteria-based nomination with suppliers and other stakeholders Member of nominating stakeholder Related party disclosures <p>HIGHEST GOVERNANCE BODY'S ROLES IN SETTING PURPOSE, VALUES AND STRATEGY</p> <p>84-06 Report the highest governance body and senior executives' role in the development, approval, and setting of the organization's purpose, vision or mission statement, strategy, goals, and goals related to economic, environmental and social matters.</p> <p>HIGHEST GOVERNANCE BODY'S COMPETENCES AND KNOWLEDGE</p> <p>84-07 Report the measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics.</p>
<p>ORGANIZATIONAL PROFILE</p> <p>84-01 Report the nature of the organization.</p> <p>84-02 Report the primary brands, products, and services.</p> <p>84-03 Report the location of the organization's headquarters.</p> <p>84-04 Report the number of countries where the organization operates, and names of countries where the organization has significant operations or that are significant markets for the organization's products or services.</p> <p>84-05 Report the nature of ownership and legal form.</p> <p>84-06 Report the markets served (including geographic boundaries, various services, and types of customers and beneficiaries).</p> <p>84-07 Report the scale of the organization, including:</p> <ul style="list-style-type: none"> Total number of employees Total number of organizations How many of the private sector organizations or not-for-profit or public sector organizations Total production volume in terms of units and revenue for private sector organizations Quantity of products or services provided <p>84-08</p> <p>84-09 Report the total number of employees by employee contract and gender.</p> <p>84-10 Report the total number of permanent employees by employee type and gender.</p> <p>84-11 Report the total number of employees and supervised workers and by gender.</p> <p>84-12 Report the total number of regular and casual employees by employee type and gender.</p> <p>84-13 Report whether a substantial portion of the organization's work is performed by:</p>	<p>84-01 Provide a list of stakeholder groups engaged by the organization.</p> <p>84-02 Report the areas for identification and selection of stakeholders with whom to engage.</p> <p>84-03 Report the organization's approach to stakeholder engagement, including frequency of engagement by top and other stakeholder groups, and an indication of whether any of the organization's stakeholders significantly impacted the report preparation process.</p> <p>84-04 Report the issues and conclusions that have been identified through stakeholder engagement, and how the organization has responded to these issues and conclusions, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.</p>	<p>84-08 Report the processes for identifying critical impacts relevant to the highest governance body and senior executives.</p> <p>84-09 Report the nature and total number of critical impacts that were communicated to the highest governance body and the mechanisms used to address and resolve them.</p> <p>INFORMATION AND INCENTIVES</p> <p>84-01 Report the remuneration policies for the highest governance body and senior executives for the same fiscal year (if applicable):</p> <ul style="list-style-type: none"> Fixed pay and variable pay Equity-based incentives Deferred or vested shares Sign or bonus or restricted incentive payments Termination payments Indemnified benefits, including the difference between benefit schemes and contribution plans for the highest governance body, senior executives, and all other employees. <p>84-02 Report the processes for identifying remuneration policy risks to the highest governance body and senior executives, including the processes used to assess and manage remuneration risks and other relationships which the remuneration committee has with the organization.</p> <p>84-03 Report how remuneration policies are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable.</p> <p>84-04 Report the ratio of average total compensation for the organization's highest paid individuals in each country of operation. If the ratio varies across time, report the compensation for all employees, including the highest paid individual, in each country.</p> <p>84-05 Report the ratio of average increase in annual base compensation for the organization's highest paid individual in each country of significant operations to the average increase in annual base compensation for all employees (including the highest paid individual) in the same country.</p>

SPECIFIC STANDARD DISCLOSURES- PERFORMANCE INDICATORS

ECONOMIC		ENVIRONMENTAL		SOCIAL AND HUMAN RIGHTS		GOVERNANCE	
04-001	Take weight of waste by type and disposal method	04-001	Total volume and volume of significant spills	04-001	Composition of governance bodies and diversity	04-001	Composition of governance bodies and diversity
04-002	Direct economic value generated and destroyed	04-002	Weight of hazardous, regulated, restricted or banned substances released under the terms of the Basel Convention Annex I, II, & III	04-002	Significant actual and potential negative impacts of diversity	04-002	Significant actual and potential negative impacts of diversity
04-003	Revenue, operations and other fees and non-financial	04-003	Percentage of hazardous waste disposed environmentally	04-003	Ratio of non-executive directors and women	04-003	Ratio of non-executive directors and women
04-004	Changes in the organization's defined benefit pension obligations	04-004	Identify, size, outbreak status, and recovery value of water bodies and related habitats	04-004	Ratio of non-executive directors and women to men by employee category, by significant locations of operations	04-004	Ratio of non-executive directors and women to men by employee category, by significant locations of operations
04-005	Revenue, operations and other fees and non-financial	04-005	Percentage of hazardous waste disposed environmentally	04-005	Ratio of non-executive directors and women to men by employee category, by significant locations of operations	04-005	Ratio of non-executive directors and women to men by employee category, by significant locations of operations
04-006	Revenue, operations and other fees and non-financial	04-006	Percentage of hazardous waste disposed environmentally	04-006	Ratio of non-executive directors and women to men by employee category, by significant locations of operations	04-006	Ratio of non-executive directors and women to men by employee category, by significant locations of operations
04-007	Revenue, operations and other fees and non-financial	04-007	Percentage of hazardous waste disposed environmentally	04-007	Ratio of non-executive directors and women to men by employee category, by significant locations of operations	04-007	Ratio of non-executive directors and women to men by employee category, by significant locations of operations

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DISCLOSURE	DESCRIPTION	RELEVANT TOPICS	RELEVANT TOPICS	RELEVANT TOPICS	RELEVANT TOPICS
04-001	Operational sites located, managed, or conducted in conflict zones and areas of concern	04-001	Operational sites located, managed, or conducted in conflict zones and areas of concern	04-001	Operational sites located, managed, or conducted in conflict zones and areas of concern
04-002	Direct economic value generated and destroyed	04-002	Direct economic value generated and destroyed	04-002	Direct economic value generated and destroyed
04-003	Revenue, operations and other fees and non-financial	04-003	Revenue, operations and other fees and non-financial	04-003	Revenue, operations and other fees and non-financial
04-004	Changes in the organization's defined benefit pension obligations	04-004	Changes in the organization's defined benefit pension obligations	04-004	Changes in the organization's defined benefit pension obligations
04-005	Revenue, operations and other fees and non-financial	04-005	Revenue, operations and other fees and non-financial	04-005	Revenue, operations and other fees and non-financial
04-006	Revenue, operations and other fees and non-financial	04-006	Revenue, operations and other fees and non-financial	04-006	Revenue, operations and other fees and non-financial
04-007	Revenue, operations and other fees and non-financial	04-007	Revenue, operations and other fees and non-financial	04-007	Revenue, operations and other fees and non-financial

DETERMINING BOUNDARIES FOR RELEVANT TOPICS

GENERIC DISCLOSURES ON MANAGEMENT APPROACH

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.

DEFINING REPORT CONTENT

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.

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