

Appendix B

GRI Compliance Table

Performance Indicators – GRI (G3) Sustainability Reporting Guidelines		Page Reference	Extent
1.1	Statement from the most senior decision maker about the relevance of sustainability to the organization and its strategy.	4	●○○
1.2	Description of key impacts, risks and opportunities.	4-6, 14, 26-27	●
2.1	Name of the organization.	15	●
2.2	Primary brands, products and/or services.		●
2.3	Operational structure including main divisions, operating companies, subsidiaries, joint ventures.	15	●
2.4	Location of organization's headquarters.	15	●
2.5	Number of countries where the organization operates, names of countries with major operations or that are specifically relevant to the sustainability issues covered in the report.	15	●
2.6	Nature of ownership and legal form.	15	●
2.7	Markets served (geographic breakdown, sectors served, and types of customers/beneficiaries).	15	●
2.8	Scale of the organization, including number of employees, net sales, total capitalisation broken down in terms of debt and equity, and quantity of products produced.	8, 15, 28-29, 34	●
2.9	Significant changes during the reporting period regarding size, structure or ownership	15	●
2.10	Awards received in the reporting period.	10, 59	●
Report profile			
3.1	Reporting period (e.g. fiscal/calendar year) for information period.	10, 12	●
3.2	Date of most recent previous report (if any).	10	●
3.3	Reporting cycle (annual, biennial).	10	●
3.4	Contact point for questions regarding the report or its contents.	81	●
Report scope and boundary			
3.5	Process for defining report content, including: determining materiality; prioritising topics within the report; identifying stakeholders the organization expects to use the report.	12-13, 15, 18, 43-44	●
3.6	Boundary of the report (countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers).	12-13	●
3.7	State any specific limitations on the scope or boundary of the report.	12-13	●
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.	13	●
3.9	Data measurement techniques and the bases of calculations underlying indicators and other information in the report.	13	●
3.10	Explanation of the effect of any re-statements of information provided in earlier reports and the reasons for such re-statement (e.g. Mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	13	●
3.11	Significant changes from previous reporting periods in scope, boundary, measurement methods applied in the report.	12-13	●
GRI content index			
3.12	Table identifying the location of the Standard Disclosures in the report.	74-78	●
Assurance			
3.13	Policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the sustainability report, explain the scope and basis of any external assurance provided. Also explain the relationship between the reporting organization and the assurance provider(s).	71-72	○
Governance			
4.1	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy organizational oversight.	20-21	●
4.2	Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management and the reasons for this arrangement.	20-21	●
4.3	For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	20-21	●
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	20, 38	●
4.5	Linkage between compensation for members of the highest governance body, senior managers and executives.	20	○
4.6	Process in place for the highest governance body to ensure conflicts of interest are avoided.	20	○

4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental and social topics.	n.d.	○
4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to the economic, environmental, and social performance and the status of their implementation.	19-20	●
4.9	Procedures of the highest governance body for overseeing the identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with international agreed standards, codes of conduct, and principles.	22	○
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental and social performance.	n.d.	○
Commitment to external initiatives			
4.11	Explanation of how the precautionary approach is addressed by the organization.	41-47	●
4.12	Externally developed economic, environmental, and social charters, principles or other initiatives to which the organization subscribes or endorses.	18, 36	●
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy groups in which the organization: has positions in governance bodies; participates in projects or committees; provides substantive funding beyond routine membership dues; or views membership as strategic.	18, 43-44	●
Stakeholder engagement			
4.14	List of stakeholder groups engaged by the organization: communities. Examples of stakeholder groups are: communities, civil society; customers; shareholders and providers of capital; suppliers; and employees, other workers and their trade unions.	18, 43-44	●
4.15	Basis for identification and selection of stakeholders with whom to engage.	41-44	●
4.16	Approaches to stakeholder engagement, including frequency for engagement by type and group.	41-43	○
4.17	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.	44-47	●
Economic			
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.	20, 25-29	●
EC2	Financial implications and risks/opportunities to the organization's activities due to climate change.	22	●
EC3	Coverage of the organization's defined benefit pension plan obligation.	28	●
EC4	Significant financial assistance received from government.	28	●
Aspect: Market presence			
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operations.	n.d.	○
EC6	Policies, practices and proportion of spending on locally based suppliers at significant locations.	28	○
EC7	Procedures for local hiring and proportion of senior management hired from the local community.	n.d.	○
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind or pro bono engagement.	n.d.	○
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	28	○
Environment			
Aspect: Materials			
EN1	Materials used by weight or volume.	68	●
EN2	Percentage of materials used that are recycled input materials.	66-67	○
Aspect: Energy			
EN3	Direct energy consumption by primary energy source.	64, 68	●
EN4	Indirect energy consumption by primary source.	n.d.	○
EN5	Energy saved due to conservation and efficiency improvements.	n.d.	○
EN6	Initiatives to provide energy-efficient or renewable energy based products and services and reductions in energy requirements as a result of these initiatives.	64-65	○
EN7	Initiatives to reduce energy consumption and reductions achieved.	64-65	○
Aspect: Water			
EN8	Total water withdrawal by source.	64, 66-67	●

Appendix B - Continued

EN9	Water sources significantly affected by withdrawal of water.	n.d.	○
EN10	Percentage and total volume of water recycled and reused.	66-67	●
Aspect: Biodiversity			
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected area.	62-63	●
EN12	Description of significant impacts of activities, products and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	45, 47	●
EN13	Habitats protected or restored.	69	●
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	63	○
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations.	62	●
Aspect: Emissions, effluents and waste			
EN16	Total direct and indirect greenhouse gas emissions by weight.	64	○
EN17	Other relevant indirect greenhouse gas emissions by weight.	n.d.	○
EN18	Initiatives to reduce greenhouse gas emissions and reduction achieved.	63-65	○
EN19	Emissions of ozone-depleting substances by weight.	64-68	●
EN20	NO, SO and other significant air emissions by type and weight.	64	○
EN21	Total water discharge by quality and destination.	64, 66-67	●
EN22	Total weight of waste by type and disposal method	66-68	●
EN23	Total number and volume of significant spills.	62, 69	●
EN24	Weight of transported, imported, exported or treated waste deemed hazardous under the terms of the Basel Convention and percentage of transported waste shipped internationally.	66-68	●
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats affected by the reporting organization's discharges of water and runoff.	n.d.	○
Aspect: Products and services			
EN26	Initiatives to mitigate environmental impacts of products and services and extent of mitigation.	59, 67	○
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	n.d.	○
Aspect: Compliance			
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	68-69	●
Aspect: Transport			
EN29	Significant environmental impacts for transporting products and other goods and materials.	n.d.	○
Aspect: Overall			
EN30	Environmental protection expenditures and investment by types.	n.d.	○
Aspect: Employment			
LA1	Total workforce by employment type, employment contract and region.	34	○
LA2	Total number and rate of employee turnover by age group, gender and region.	34	●
LA3	Benefits provided to full time employees that are not provided to temporary or part-time employees, by major operations.	n.d.	○
Aspect: Labour management relations			
LA4	Percentage of employees covered by collective bargaining agreements.	35	●
LA5	Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements.	n.d.	○
Aspect: Occupational health and safety			
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.	39	○
LA7	Rates of injury, occupational diseases, lost days and absenteeism and number of work-related fatalities by region.	39-40	●
LA8	Education, training, counselling, prevention and risk control programs in place to assist workforce members, their families or community members regarding serious diseases.	38-39	●
LA9	Health and safety topics covered in formal agreements with trade unions.	n.d.	○
Aspect: Training and education			
LA10	Average hours of training per year per employee by employee category.	36	●

LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing their career endings.	36-38	●
LA12	Percentage of employees receiving regular performance and career development reviews.	n.d.	○
Aspect: Diversity and equal opportunity			
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership and other indicators of diversity.	35	●
LA14	Ratio of basic salary of men to women by category.	n.d.	○
Human Rights			
Aspect: Investment and procurement practices			
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	n.d.	○
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	n.d.	○
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.	36	○
Aspect: Non-discrimination			
HR4	Total number of incidents of discrimination and actions taken.	33, 46	●
Aspect: Freedom of association and collective bargaining			
HR5	Structure including main divisions, operating companies, subsidiaries, joint ventures.	35-36	●
Aspect: Child labour			
HR6	Operations identified as having significant risk for incidents of child labour and measures taken to contribute to the elimination of child labour.	36	●
Aspect: Forced and compulsory labour			
HR7	Operations identified as having significant risk for incidents of forced or compulsory labour and measures to contribute to the elimination of forced or compulsory labour.	36	●
Aspect: Security practices			
HR8	Personnel trained in the organization's policies or procedures concerning aspects of human rights.	36	●
Aspect: Indigenous rights			
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	n.d.	○
Society			
Aspect: Community			
SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	n.d.	○
Aspect: Corruption			
SO2	Percentage and total number of business units analyzed for risks related to corruption.	27	●
SO3	Percentage of employees trained in organization's anti-corruption policies and practices.	n.d.	○
SO4	Actions taken in response to incidents of corruption.	n.d.	○
Aspect: Public policy			
SO5	Public policy positions and participation in public policy development and lobbying.	40	○
SO6	Total value of financial and in-kind contributions to political parties, politicians and related institutions by country.	40	●
Anti-competitive behaviour:			
SO7	Total number of legal actions for anti-competitive behaviour, antitrust, and monopoly practices and their outcomes.	59	●
Compliance			
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	59, 68	●
Product Responsibility			
Aspect: Customer health and safety			
PR1	Life cycle stages in which health and safety impacts of products/services are assessed for improvement.	n.d.	○
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products/services.	59	●

Appendix B - Continued

Aspect: Products and services labelling			
PR3	Type of product and service information required by procedures and percentage of significant products and services subject to such information.	n.d.	○
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information, labelling, by type of outcomes.	59	●
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	59	●
Aspect: Marketing communications			
PR6	Program for adherence to laws, standards and voluntary codes related to marketing communication.	59	●
PR7	Number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications.	59	●
Aspect: Customer privacy			
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	59	●
Aspect: Compliance			
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	59	●
Revised MMSS as at 12Jan09			
MM1	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated.	69	●
MM2	The number and percentage of total sites identified as requiring biodiversity management plans according to stated criteria, and the number (percentage) of those sites with plans in place.	n.d.	○
MM3	Total amounts of overburden, rock, tailings, and sludges presenting potential hazards.	n.d.	○
MM4	Number of strikes and lockouts exceeding one week's duration, by country.	33	●
MM5	Total number of operations taking place in or adjacent to Indigenous Peoples' territories, and number and percentage of operations or sites where there are formal agreements with Indigenous Peoples' communities.	42	●
MM6A	Number and Description of significant disputes relating to land use, customary rights of local communities and indigenous peoples.	41-47	●
MM6B	The extent to which grievance mechanisms were used to resolve disputes relating to land use, customary rights of local communities and indigenous peoples, and their outcomes.	41-47	●
MM7	Number (and percentage) of company operating sites where artisanal and small-scale mining (ASM) takes place on, or adjacent to, the site; describe the associated risks and the actions taken to manage and mitigate these risks.	49	●
MM8	List sites where resettlements took place, the number of households resettled in each, and how their livelihoods were affected in the process.	42	●
MM9	Number and percentage of operations with closure plans.	69	●
MM10	Significant incidents involving communities in which grievance mechanisms have been invoked to address them, together with their outcomes.	41-47	●
MM11	Number and description of incidents affecting employees, communities, or the environment in which emergency preparedness procedures were activated.	n.d.	○
MM12	Programs and progress reports relating to materials stewardship.	66-68	●

Appendix C

Table **: ISO 26000 Compliance table

Clause	Description	Pages
6.2	Organizational governance	20, 22
6.3	Human rights	35-36
6.3.3	Due diligence	10, 20, 22, 26-27, 31, 36-38
6.3.4	Human rights risk situations	41-47
6.3.5	Avoidance of complicity	15, 18, 31, 41-47
6.3.6	Resolving grievances	38, 44-47
6.3.7	Discrimination and vulnerable groups	35
6.3.8	Civil and political rights	36, 37
6.3.9	Economic, social and cultural rights	1-3, 12-13, 36-47
6.3.10	Fundamental rights at work	31-40
6.4	Labour Practices	33-47
6.4.3	Employment and employment relationships	29, 33-39
6.4.4	Conditions of work and social protection	29, 33-40
6.4.5	Social dialogue	36, 38-44
6.4.6	Health and safety at work	39-40
6.5	Human development and training in the workplace	36-38
6.5.3	The environment	61-69
6.5.4	Prevention of pollution	5, 27, 61-62, 64, 68
6.5.5	Sustainable resource use	4, 13, 19, 63, 66-68
6.5.6	Climate change mitigation and adaptation	22, 64-65
6.5.7	Protection and restoration of the natural environment	67-69
6.6	Fair operating practices	13, 20, 22, 31, 59
6.6.3	Anti-corruption	15, 19, 31
6.6.4	Responsible political involvement	40
6.6.5	Fair competition	59
6.6.6	Promoting social responsibility in the sphere of influence	28
6.6.7	Respect for property rights	41-47
6.7	Consumer issues	59
6.7.3	Fair marketing, information and contractual practices	59
6.7.4	Protecting consumers' health and safety	59
6.7.5	Sustainable consumption	63, 66-68
6.7.6	Consumer service, support, and dispute resolution	59
6.7.7	Consumer data protection and privacy	59
6.7.8	Access to essential services	65
6.7.9	Education and awareness	59
6.8	Community involvement and development	41-47
6.8.3	Community involvement	41-47
6.8.4	Education and culture	28-29, 42
6.8.5	Employment creation and skills development	34, 36-38
6.8.6	Technology development	N/A
6.8.7	Wealth and income creation	28
6.8.8	Health	35, 39-40
6.8.9	Social investment	28-29