

Custom Content Index - 'in accordance' Comprehensive

This Content Index provides an overview of the G4 Standard Disclosures based on the selections made.

GRI's Standard Disclosures are comprised of one or more disclosure requirements. Following the link on a specific disclosure label in this Index will take you to the next sheet, 'Overview - Standard Disclosures', where the requirements are listed from "a" to "z" under the column "Disclosure Requirements". In order to report 'in accordance', an organization must answer each of the disclosure requirements for all the required Standard Disclosures.

In exceptional cases, if it is not possible to disclose certain required information, reasons for omission may apply for those Standard Disclosures marked with (*) in tables 3 and 4 on page 12 of [Guidelines – Reporting Principles and Standard Disclosures](#). Consult the "Reasons for omission" on page 13 of the [Guidelines – Reporting Principles and Standard Disclosures](#). There are also macros embedded in this sheet to assist you in disclosing accepted reasons for omission; click on the cell in the Reason(s) for Omission(s) column that you want to provide such a reason for and a selection form will open.

GENERAL STANDARD DISCLOSURES					
General Standard Disclosures	Page Number (or Link)	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)	External Assurance
	Information related to Standard Disclosures required by the 'in accordance' options may already be included in other reports prepared by the organization. In these circumstances, the organization may elect to add a specific reference to where the relevant information can be found.	In exceptional cases, if it is not possible to disclose certain required information, identify the information that has been omitted.	In exceptional cases, if it is not possible to disclose certain required information, provide the reason for omission.	In exceptional cases, if it is not possible to disclose certain required information, explain the reasons why the information has been omitted.	Indicate if the Standard Disclosure has been externally assured. If yes, include the page reference for the External Assurance Statement in the report.
STRATEGY AND ANALYSIS					
G4-1	Informe Anual p. 6-8	Not applicable	Not applicable	Not applicable	No
G4-2	Informe Anual p. 16-17	Not applicable	Not applicable	Not applicable	No
ORGANIZATIONAL PROFILE					
G4-3	Informe Anual p. 13	Not applicable	Not applicable	Not applicable	No
G4-4	Informe Anual p. 13	Not applicable	Not applicable	Not applicable	No
G4-5	http://www.prosegur.es/esp/informacion-corporativa/sobre-	Not applicable	Not applicable	Not applicable	No
G4-6	http://www.prosegur.es/esp/informacion-corporativa/sobre-	Not applicable	Not applicable	Not applicable	No
G4-7	http://www.prosegur.es/esp/informacion-corporativa/sobre-	Not applicable	Not applicable	Not applicable	No
G4-8	Informe Anual p. 38	Not applicable	Not applicable	Not applicable	No
G4-9	Informe Anual p. 16-17, 54-55	Not applicable	Not applicable	Not applicable	No
G4-10	Informe Anual p. 82	Not applicable	Not applicable	Not applicable	No
G4-11	Informe Anual p. 115	Not applicable	Not applicable	Not applicable	No
G4-12	Informe Anual p. 77-78	Not applicable	Not applicable	Not applicable	No
G4-13	Informe Anual p. 16-17	Not applicable	Not applicable	Not applicable	No
G4-14	Informe Anual p. 80-81	Not applicable	Not applicable	Not applicable	No
G4-15	Informe Anual p. 80-81	Not applicable	Not applicable	Not applicable	No
G4-16	Informe Anual p. 80-81	Not applicable	Not applicable	Not applicable	No
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES					
G4-17	http://www.prosegur.es/web/groups/corporativo/documents/me	Not applicable	Not applicable	Not applicable	No
G4-18	Informe Anual p. 57, 104	Not applicable	Not applicable	Not applicable	No
G4-19	Informe Anual p. 58	Not applicable	Not applicable	Not applicable	No
G4-20	Informe Anual p. 105	Not applicable	Not applicable	Not applicable	No
G4-21	Los aspectos materiales identificados, han sido tenidos en cuenta	Not applicable	Not applicable	Not applicable	No
G4-22	Informe Anual p. 103	Not applicable	Not applicable	Not applicable	No
G4-23	Informe Anual p. 57	Not applicable	Not applicable	Not applicable	No
STAKEHOLDER ENGAGEMENT					
G4-24	Informe Anual p. 58	Not applicable	Not applicable	Not applicable	No
G4-25	La selección de los grupos de interés se basa en la relevancia para	Not applicable	Not applicable	Not applicable	No
G4-26	La participación de estos grupos (anual) se realizó en este 2013	Not applicable	Not applicable	Not applicable	No

G4-27	La cuestiones clave señaladas por estos grupos, alimentan el	Not applicable	Not applicable	Not applicable	No
REPORT PROFILE					
G4-28	2013	Not applicable	Not applicable	Not applicable	No
G4-29	2012	Not applicable	Not applicable	Not applicable	No
G4-30	anual	Not applicable	Not applicable	Not applicable	No
G4-31	http://www.prosegur.es/esp/informacion-corporativa/contacta/	Not applicable	Not applicable	Not applicable	No
G4-32	exhaustivo	Not applicable	Not applicable	Not applicable	No
G4-33	Las cuentas anuales son auditadas por KPMG. La información no	Not applicable	Not applicable	Not applicable	No
GOVERNANCE					
G4-34	http://www.prosegur.com/web/groups/corporativo/documents/g	Not applicable	Not applicable	Not applicable	No
G4-35	http://www.prosegur.com/web/groups/corporativo/documents/g				No
G4-36	http://www.prosegur.com/web/groups/corporativo/documents/g				No
G4-37	http://www.prosegur.com/web/groups/corporativo/documents/g				No
G4-38	http://www.prosegur.com/web/groups/corporativo/documents/g				No
G4-39	http://www.prosegur.com/web/groups/corporativo/documents/g				No
G4-40	http://www.prosegur.com/web/groups/corporativo/documents/g				No
G4-41	http://www.prosegur.com/web/groups/corporativo/documents/g				No
G4-42	http://www.prosegur.com/web/groups/corporativo/documents/g				No
G4-43	http://www.prosegur.com/web/groups/corporativo/documents/g				No
G4-44	http://www.prosegur.com/web/groups/corporativo/documents/g				No
G4-45	http://www.prosegur.com/web/groups/corporativo/documents/g				No
G4-46	http://www.prosegur.com/web/groups/corporativo/documents/g				No
G4-47	http://www.prosegur.com/web/groups/corporativo/documents/g				No
G4-48	http://www.prosegur.com/web/groups/corporativo/documents/g				No
G4-49	http://www.prosegur.com/web/groups/corporativo/documents/g				No
G4-50	http://www.prosegur.com/web/groups/corporativo/documents/g				No
G4-51	http://www.prosegur.com/web/groups/corporativo/documents/g				No
G4-52	http://www.prosegur.com/web/groups/corporativo/documents/g				No
G4-53	http://www.prosegur.com/web/groups/corporativo/documents/g				No
G4-54	http://www.prosegur.com/web/groups/corporativo/documents/g				No
G4-55	http://www.prosegur.com/web/groups/corporativo/documents/g				No
ETHICS AND INTEGRITY					
G4-56	Informe Anual p. 66	Not applicable	Not applicable	Not applicable	No
G4-57	Informe Anual p. 67				No
G4-58	Informe Anual p. 69				No
SPECIFIC STANDARD DISCLOSURES					
DMA and Indicators	Page Number (or Link) Information related to Standard Disclosures required by the 'in accordance' options may already be included in other reports prepared by the organization. In these circumstances, the organization may elect to add a specific reference to where the relevant information can be found.	Identified Omission(s) In exceptional cases, if it is not possible to disclose certain required information, identify the information that has been omitted.	Reason(s) for Omission(s) In exceptional cases, if it is not possible to disclose certain required information, provide the reason for omission.	Explanation for Omission(s) In exceptional cases, if it is not possible to disclose certain required information, explain the reasons why the information has been omitted.	External Assurance Indicate if the Standard Disclosure has been externally assured. If yes, include the page reference for the External Assurance Statement in the report.
CATEGORY: ECONOMIC					
MATERIAL ASPECT: ECONOMIC PERFORMANCE					
G4-DMA	Informe Anual p. 19-20				No
G4-EC1	Informe Anual p. 18				No
G4-EC2	Informe Anual p. 70-73				No
G4-EC3		No existe un plan de prestaciones para empleados	The Standard Disclosure or part of the Standard Disclosure is not applicable		No
G4-EC4	Informe Anual p. 106				No

CATEGORY: ENVIRONMENTAL

MATERIAL ASPECT: ENERGY

G4-DMA	Informe Anual p. 88			No
G4-EN3	Informe Anual p. 108			No
G4-EN4	Informe Anual p. 108			No
G4-EN5	Informe Anual p. 108			No
G4-EN6	0,902 Mwh/empleado			No
G4-EN7	Informe Anual p. 42			No

MATERIAL ASPECT: EMISSIONS

G4-DMA	Informe Anual p. 88			No
G4-EN15	Informe Anual p. 108			No
G4-EN16	Informe Anual p. 108			No
G4-EN17	Informe Anual p. 108			No
G4-EN18	0,77tonsCO2/empleado			No
G4-EN19	Informe Anual p. 89			No
G4-EN20	Informe Anual p. 109			No
G4-EN21	Informe Anual p. 109			No

CATEGORY: SOCIAL

SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK

MATERIAL ASPECT: EMPLOYMENT

G4-DMA	Informe Anual p. 82-83			No
G4-LA1	Informe Anual p. 117			No
G4-LA2	La compañía no ha definido prestaciones sociales de las			No
G4-LA3	Informe Anual p. 116			No

MATERIAL ASPECT: LABOR/MANAGEMENT RELATIONS

G4-DMA	Informe Anual p. 83			No
G4-LA4	Informe Anual p. 83			No

MATERIAL ASPECT: OCCUPATIONAL HEALTH AND SAFETY

G4-DMA	Informe Anual p. 87			No
G4-LA5	Informe Anual p. 87			No
G4-LA6	Informe Anual p. 120			No
G4-LA7	No se han identificado actividades profesionales con un riesgo			No
G4-LA8	esta información está recogida en ciertos convenios colectivos, pero no se dispone en este momento del porcentaje de los mismos que cubren estas cuestiones	The information is currently unavailable	la información que se recoge en los convenios colectivos puede variar entre países. Este ámbito es de vital importancia para Prosegur, sin embargo no se dispone en este momento del porcentaje de asuntos relacionados con la seguridad y la salud están cubiertos por los convenios	No

MATERIAL ASPECT: DIVERSITY AND EQUAL OPPORTUNITY

G4-DMA	Informe Anual p. 272			No
G4-LA12	Informe Anual p. 298			No

MATERIAL ASPECT: SUPPLIER ASSESSMENT FOR LABOR PRACTICES

G4-DMA	Informe Anual p. 69			No
G4-LA14	Informe Anual p. 17			No
G4-LA15	Informe Anual p. 17			No

SUB-CATEGORY: HUMAN RIGHTS

MATERIAL ASPECT: SECURITY PRACTICES

G4-DMA	Informe Anual p. 70			No
G4-HR7	Informe Anual p. 85			No

MATERIAL ASPECT: ASSESSMENT

G4-DMA	Informe Anual p. 70			No
G4-HR9	Informe Anual p. 70			No

MATERIAL ASPECT: SUPPLIER HUMAN RIGHTS ASSESSMENT

G4-DMA	Informe Anual p. 70			No
G4-HR10				No
G4-HR11	Informe Anual p. 70			No

The information is currently unavailable

El análisis realizado por Prosegur en materia de derechos humanos, supone una primera fase de diagnóstico acerca de cuáles de las actividades pueden verse afectadas por esta cuestión. El análisis de los proveedores en derechos humanos, se materializará a través del compromiso de la política de compras.

SUB-CATEGORY: SOCIETY

MATERIAL ASPECT: LOCAL COMMUNITIES

G4-DMA	Informe Anual p. 92			No
G4-SO1	Informe Anual p. 92			No
G4-SO2	No se han identificado centros de operaciones con efectos			No

MATERIAL ASPECT: ANTI-CORRUPTION

G4-DMA	Informe Anual p. 66			No
G4-SO3	Informe Anual p. 106-107			No
G4-SO4	Informe Anual p. 355			No
G4-SO5	Informe Anual p. 106-107			No

MATERIAL ASPECT: CUSTOMER HEALTH AND SAFETY

G4-DMA	Informe Anual p. 76			No
G4-PR1	Informe Anual p. 76			No
G4-PR2	Informe Anual p. 76			No

Overview of Standard Disclosure requirements

This page provides an overview of the Standard Disclosures included in your Custom Content Index.

GRI's Standard Disclosures are comprised of one or more disclosure requirements (these are listed from "a" to "z" under the column "Disclosure Requirements"). In order to report 'in accordance', an organization must answer each of the disclosure requirements for all the required Standard Disclosures.

Each of the Standard Disclosure labels is hyperlinked to the relevant page in G4 Online where you can also review disclosure Guidance from the G4 Implementation Manual.

In exceptional cases, if it is not possible to disclose certain required information, reasons for omission may apply for those Standard Disclosures marked with (*) in tables 3 and 4 on page 12 of [Guidelines – Reporting Principles and Standard Disclosures](#). Consult the "Reasons for omission" on page 13 of the [Guidelines – Reporting Principles and Standard Disclosures](#).

The GRI Guidelines contain the authoritative text. In case of any discrepancies between this Content Index template and the GRI Guidelines, the GRI Guidelines' text shall prevail.

GENERAL STANDARD DISCLOSURES

Standard Disclosure	Standard Disclosure Title	Disclosure Requirements
		The disclosure requirements for the selected Standard Disclosures are provided below. The G4 Implementation Manual contains explanations of how to prepare the information to be disclosed and how to interpret the various concepts in the Guidelines. Organizations should consult the G4 Implementation Manual when preparing a sustainability report.

STRATEGY AND ANALYSIS

G4-1		<p>a. Provide 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.</p> <p>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:</p> <ul style="list-style-type: none">• Strategic priorities and key topics for the short and medium term with regard to sustainability, including respect for internationally recognized standards and how such standards relate to long term organizational strategy and success• 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• Outlook on the organization's 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
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G4-2		<p>a. Provide a description of key impacts, risks, and opportunities.</p> <p>The organization should provide two concise narrative sections on key impacts, risks, and opportunities.</p> <p>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:</p> <ul style="list-style-type: none"> • A description of the significant economic, environmental and social impacts of the organization, and associated challenges and opportunities. This includes the effect on stakeholders’ rights as defined by national laws and the expectations in internationally recognized standards and norms • 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 <p>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:</p> <ul style="list-style-type: none"> • 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 according to their relevance for long-term organizational strategy, competitive position, qualitative, and (if possible) quantitative financial value drivers • Table(s) summarizing: <ul style="list-style-type: none"> – Targets, performance against targets, and lessons learned for the current reporting period
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ORGANIZATIONAL PROFILE

G4-3		a. Report the name of the organization.
G4-4		a. Report the primary brands, products, and services.
G4-5		a. Report the location of the organization’s headquarters.
G4-6		a. 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		a. Report the nature of ownership and legal form.
G4-8		a. Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).
G4-9		<p>a. Report the scale of the organization, including:</p> <ul style="list-style-type: none"> <input type="checkbox"/>• Total number of employees <input type="checkbox"/>• Total number of operations <input type="checkbox"/>• Net sales (for private sector organizations) or net revenues (for public sector organizations) <input type="checkbox"/>• Total capitalization broken down in terms of debt and equity (for private sector organizations) <input type="checkbox"/>• Quantity of products or services provided

G4-10		<p>a. Report the total number of employees by employment contract and gender.</p> <p>b. Report the total number of permanent employees by employment type and gender.</p> <p>c. Report the total workforce by employees and supervised workers and by gender.</p> <p>d. Report the total workforce by region and gender.</p> <p>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.</p> <p>f. Report any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries).</p>
G4-11		a. Report the percentage of total employees covered by collective bargaining agreements.
G4-12		a. Describe the organization’s supply chain.
G4-13		<p>a. Report any significant changes during the reporting period regarding the organization’s size, structure, ownership, or its supply chain, including:</p> <ul style="list-style-type: none"> ☐☐ • Changes in the location of, or changes in, operations, including facility openings, closings, and expansions ☐☐ • Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations) ☐☐ • Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination
G4-14		a. Report whether and how the precautionary approach or principle is addressed by the organization.
G4-15		a. List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.
G4-16		<p>a. List memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization:</p> <ul style="list-style-type: none"> • Holds a position on the governance body • Participates in projects or committees • Provides substantive funding beyond routine membership dues • Views membership as strategic <p>This refers primarily to memberships maintained at the organizational level.</p>
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES		
G4-17		<p>a. List all entities included in the organization’s consolidated financial statements or equivalent documents.</p> <p>b. Report whether any entity included in the organization’s consolidated financial statements or equivalent documents is not covered by the report.</p> <p>The organization can report on this Standard Disclosure by referencing the information in publicly available consolidated financial statements or equivalent documents.</p>
G4-18		<p>a. Explain the process for defining the report content and the Aspect Boundaries.</p> <p>b. Explain how the organization has implemented the Reporting Principles for Defining Report Content.</p>
G4-19		a. List all the material Aspects identified in the process for defining report content.

G4-20		<p>a. 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 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: <ul style="list-style-type: none"> – 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		<p>a. For each material Aspect, report the Aspect Boundary outside 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 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		a. Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.
G4-23		a. Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.
STAKEHOLDER ENGAGEMENT		
G4-24		a. Provide a list of stakeholder groups engaged by the organization.
G4-25		a. Report the basis for identification and selection of stakeholders with whom to engage.
G4-26		a. 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		a. 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		a. Reporting period (such as fiscal or calendar year) for information provided.
G4-29		a. Date of most recent previous report (if any).
G4-30		a. Reporting cycle (such as annual, biennial).
G4-31		a. Provide the contact point for questions regarding the report or its contents.
G4-32		<p>a. Report the 'in accordance' option the organization has chosen.</p> <p>b. Report the GRI Content Index for the chosen option.</p> <p>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.</p>
G4-33		<p>a. Report the organization's policy and current practice with regard to seeking external assurance for the report.</p> <p>b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided.</p> <p>c. Report the relationship between the organization and the assurance providers.</p> <p>d. Report whether the highest governance body or senior executives are involved in seeking assurance for the organization's sustainability report.</p>
GOVERNANCE		
G4-34		a. 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		a. 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	a. 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	a. 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	a. Report the composition of the highest governance body and its committees by: <ul style="list-style-type: none"> • 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	a. 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	a. 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: <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 economic, environmental and social topics are considered • Whether and how stakeholders (including shareholders) are involved
G4-41	a. 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: <ul style="list-style-type: none"> • Cross-board membership • Cross-shareholding with suppliers and other stakeholders • Existence of controlling shareholder • Related party disclosures
G4-42	a. 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.
G4-43	a. 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.
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	a. 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	a. Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.

G4-48		a. Report the highest committee or position that formally reviews and approves the organization’s sustainability report and ensures that all material Aspects are covered.
G4-49		a. Report the process for communicating critical concerns to the highest governance body.
G4-50		a. 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.
G4-51		<p>a. Report the remuneration policies for the highest governance body and senior executives for the below types of remuneration:</p> <ul style="list-style-type: none"> • Fixed pay and variable pay: <ul style="list-style-type: none"> – 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 <p>b. Report how performance criteria in the remuneration policy relate to the highest governance body’s and senior executives’ economic, environmental and social objectives.</p>
G4-52		a. 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		a. 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		a. 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		a. 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		a. Describe the organization’s values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.
G4-57		a. 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		a. 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.
SPECIFIC STANDARD DISCLOSURES		
Standard Disclosure	Standard Disclosure Title	Disclosure Requirements
		The disclosure requirements for the selected Standard Disclosures are provided below. The G4 Implementation Manual contains explanations of how to prepare the information to be disclosed and how to interpret the various concepts in the Guidelines. Organizations should consult the G4 Implementation Manual when preparing a sustainability report.
CATEGORY: ECONOMIC		
ASPECT: ECONOMIC PERFORMANCE		

G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • 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
G4-EC1	Direct economic value generated and distributed	<p>a. Report the direct economic value generated and distributed (EVG&D) on an accruals basis including the basic components for the organization's global operations as listed below. If data is presented on a cash basis, report the justification for this decision and report the basic components as listed below:</p> <ul style="list-style-type: none"> • Direct economic value generated: <ul style="list-style-type: none"> – Revenues • Economic value distributed: <ul style="list-style-type: none"> – Operating costs – Employee wages and benefits – Payments to providers of capital – Payments to government (by country) – Community investments • Economic value retained (calculated as 'Direct economic value generated' less 'Economic value distributed') <p>b. To better assess local economic impacts, report EVG&D separately at country, regional, or market levels, where significant. Report the criteria used for defining significance.</p>
G4-EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	<p>a. Report risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue or expenditure, including:</p> <ul style="list-style-type: none"> • A description of the risk or opportunity and its classification as either physical, regulatory, or other • A description of the impact associated with the risk or opportunity • The financial implications of the risk or opportunity before action is taken • The methods used to manage the risk or opportunity • The costs of actions taken to manage the risk or opportunity
G4-EC3	Coverage of the organization's defined benefit plan obligations	<p>a. Where the plan's liabilities are met by the organization's general resources, report the estimated value of those liabilities.</p> <p>b. Where a separate fund exists to pay the plan's pension liabilities, report:</p> <ul style="list-style-type: none"> • The extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them • The basis on which that estimate has been arrived at • When that estimate was made <p>c. Where a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage.</p> <p>d. Report the percentage of salary contributed by employee or employer.</p> <p>e. Report the level of participation in retirement plans (such as participation in mandatory or voluntary schemes, regional or country-based schemes, or those with financial impact).</p>

G4-EC4	Financial assistance received from government	<p>a. Report the total monetary value of financial assistance received by the organization from governments during the reporting period, including, as a minimum:</p> <ul style="list-style-type: none"> • Tax relief and tax credits • Subsidies • Investment grants, research and development grants, and other relevant types of grants • Awards • Royalty holidays • Financial assistance from Export Credit Agencies (ECAs) • Financial incentives • Other financial benefits received or receivable from any government for any operation <p>b. Report the information above by country.</p> <p>c. Report whether, and the extent to which, the government is present in the shareholding structure.</p>
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CATEGORY: ENVIRONMENTAL

ASPECT: ENERGY

G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • 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
G4-EN3	Energy consumption within the organization	<p>a. Report total fuel consumption from non-renewable sources in joules or multiples, including fuel types used.</p> <p>b. Report total fuel consumption from renewable fuel sources in joules or multiples, including fuel types used.</p> <p>c. Report in joules, watt-hours or multiples, the total:</p> <ul style="list-style-type: none"> • Electricity consumption • Heating consumption • Cooling consumption • Steam consumption <p>d. Report in joules, watt-hours or multiples, the total:</p> <ul style="list-style-type: none"> • Electricity sold • Heating sold • Cooling sold • Steam sold <p>e. Report total energy consumption in joules or multiples.</p> <p>f. Report standards, methodologies, and assumptions used.</p> <p>g. Report the source of the conversion factors used.</p>
G4-EN4	Energy consumption outside of the organization	<p>a. Report energy consumed outside of the organization, in joules or multiples.</p> <p>b. Report standards, methodologies, and assumptions used.</p> <p>c. Report the source of the conversion factors used.</p>
G4-EN5	Energy intensity	<p>a. Report the energy intensity ratio.</p> <p>b. Report the organization-specific metric (the ratio denominator) chosen to calculate the ratio.</p> <p>c. Report the types of energy included in the intensity ratio: fuel, electricity, heating, cooling, steam, or all.</p> <p>d. Report whether the ratio uses energy consumed within the organization, outside of it or both.</p>

G4-EN6	Reduction of energy consumption	<p>a. Report the amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.</p> <p>b. Report the types of energy included in the reductions: fuel, electricity, heating, cooling, and steam.</p> <p>c. Report the basis for calculating reductions in energy consumption such as base year or baseline, and the rationale for choosing it.</p> <p>d. Report standards, methodologies, and assumptions used.</p>
G4-EN7	Reductions in energy requirements of products and services	<p>a. Report the reductions in the energy requirements of sold products and services achieved during the reporting period, in joules or multiples.</p> <p>b. Report the basis for calculating reductions in energy consumption such as base year or baseline, and the rationale for choosing it.</p> <p>c. Report standards, methodologies, and assumptions used.</p>
ASPECT: EMISSIONS		
G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • 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
G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1)	<p>a. Report gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent, independent of any GHG trades, such as purchases, sales, or transfers of offsets or allowances.</p> <p>b. Report gases included in the calculation (whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all).</p> <p>c. Report biogenic CO₂ emissions in metric tons of CO₂ equivalent separately from the gross direct (Scope 1) GHG emissions.</p> <p>d. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions.</p> <p>e. Report standards, methodologies, and assumptions used.</p> <p>f. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source.</p> <p>g. Report the chosen consolidation approach for emissions (equity share, financial control, operational control).</p>
G4-EN16	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	<p>a. Report gross energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent, independent of any GHG trades, such as purchases, sales, or transfers of offsets or allowances.</p> <p>b. Report gases included in the calculation, if available.</p> <p>c. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions.</p> <p>d. Report standards, methodologies, and assumptions used.</p> <p>e. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source, if available.</p> <p>f. Report the chosen consolidation approach for emissions (equity share, financial control, operational control).</p>

G4-EN17	Other indirect greenhouse gas (GHG) emissions (Scope 3)	<p>a. Report gross other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent, excluding indirect emissions from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by the organization (these indirect emissions are reported in Indicator G4-EN16). Exclude any GHG trades, such as purchases, sales, or transfers of offsets or allowances.</p> <p>b. Report gases included in the calculation, if available.</p> <p>c. Report biogenic CO₂ emissions in metric tons of CO₂ equivalent separately from the gross other indirect (Scope 3) GHG emissions.</p> <p>d. Report other indirect (Scope 3) emissions categories and activities included in the calculation.</p> <p>e. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions.</p> <p>f. Report standards, methodologies, and assumptions used.</p> <p>g. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source, if available.</p>
G4-EN18	Greenhouse gas (GHG) emissions intensity	<p>a. Report the GHG emissions intensity ratio.</p> <p>b. Report the organization-specific metric (the ratio denominator) chosen to calculate the ratio.</p> <p>c. Report the types of GHG emissions included in the intensity ratio: direct (Scope 1), energy indirect (Scope 2), other indirect (Scope 3).</p> <p>d. Report gases included in the calculation.</p>
G4-EN19	Reduction of greenhouse gas (GHG) emissions	<p>a. Report the amount of GHG emissions reductions achieved as a direct result of initiatives to reduce emissions, in metric tons of CO₂ equivalent.</p> <p>b. Report gases included in the calculation (whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all).</p> <p>c. Report the chosen base year or baseline and the rationale for choosing it.</p> <p>d. Report standards, methodologies, and assumptions used.</p> <p>e. Report whether the reductions in GHG emissions occurred in direct (Scope 1), energy indirect (Scope 2), other indirect (Scope 3) emissions.</p>
G4-EN20	Emissions of ozone-depleting substances (ODS)	<p>a. Report production, imports, and exports of ODS in metric tons of CFC-11 equivalent.</p> <p>b. Report substances included in the calculation.</p> <p>c. Report standards, methodologies, and assumptions used.</p> <p>d. Report the source of the emission factors used.</p>
G4-EN21	NO _x , SO _x , and other significant air emissions	<p>a. Report the amount of significant air emissions, in kilograms or multiples for each of the following:</p> <ul style="list-style-type: none"> • NO_x • SO_x • Persistent organic pollutants (POP) • Volatile organic compounds (VOC) • Hazardous air pollutants (HAP) • Particulate matter (PM) • Other standard categories of air emissions identified in relevant regulations <p>b. Report standards, methodologies, and assumptions used.</p> <p>c. Report the source of the emission factors used.</p>

ASPECT: EFFLUENTS AND WASTE

G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • 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
G4-EN22	Total water discharge by quality and destination	<p>a. Report the total volume of planned and unplanned water discharges by:</p> <ul style="list-style-type: none"> • Destination • Quality of the water including treatment method • Whether it was reused by another organization <p>b. Report standards, methodologies, and assumptions used.</p>
G4-EN23	Total weight of waste by type and disposal method	<p>a. Report the total weight of hazardous and non-hazardous waste, by the following disposal methods:</p> <ul style="list-style-type: none"> • Reuse • Recycling • Composting • Recovery, including energy recovery • Incineration (mass burn) • Deep well injection • Landfill • On-site storage • Other (to be specified by the organization) <p>b. Report how the waste disposal method has been determined:</p> <ul style="list-style-type: none"> • Disposed of directly by the organization or otherwise directly confirmed • Information provided by the waste disposal contractor • Organizational defaults of the waste disposal contractor
G4-EN24	Total number and volume of significant spills	<p>a. Report the total number and total volume of recorded significant spills.</p> <p>b. For spills that were reported in the organization’s financial statements, report the additional following information for each such spill:</p> <ul style="list-style-type: none"> • Location of spill • Volume of spill • Material of spill, categorized by: <ul style="list-style-type: none"> – Oil spills (soil or water surfaces) – Fuel spills (soil or water surfaces) – Spills of wastes (soil or water surfaces) – Spills of chemicals (mostly soil or water surfaces) – Other (to be specified by the organization) <p>c. Report the impacts of significant spills.</p>
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	<p>a. Report the total weight for each of the following:</p> <ul style="list-style-type: none"> • Hazardous waste transported • Hazardous waste imported • Hazardous waste exported • Hazardous waste treated <p>b. Report the percentage of hazardous waste shipped internationally.</p>

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	<p>a. Report water bodies and related habitats that are significantly affected by water discharges based on the criteria described in the Compilation section below, adding information on:</p> <ul style="list-style-type: none"> • Size of water body and related habitat • Whether the water body and related habitat is designated as a protected area (nationally or internationally) • Biodiversity value (such as total number of protected species)
ASPECT: PRODUCTS AND SERVICES		
G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • 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
G4-EN27	Extent of impact mitigation of environmental impacts of products and services	<p>a. Report quantitatively the extent to which environmental impacts of products and services have been mitigated during the reporting period.</p> <p>b. If use-oriented figures are employed, report the underlying assumptions regarding consumption patterns or normalization factors.</p>
G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category	<p>a. Report the percentage of reclaimed products and their packaging materials for each product category.</p> <p>b. Report how the data for this Indicator has been collected.</p>
ASPECT: SUPPLIER ENVIRONMENTAL ASSESSMENT		
G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • 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
G4-EN32	Percentage of new suppliers that were screened using environmental criteria	<p>a. Report the percentage of new suppliers that were screened using environmental criteria.</p>
G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken	<p>a. Report the number of suppliers subject to environmental impact assessments.</p> <p>b. Report the number of suppliers identified as having significant actual and potential negative environmental impacts.</p> <p>c. Report the significant actual and potential negative environmental impacts identified in the supply chain.</p> <p>d. Report the percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment.</p> <p>e. Report the percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.</p>
CATEGORY: SOCIAL		
SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK		
ASPECT: EMPLOYMENT		
G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • 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

G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region	<p>a. Report the total number and rate of new employee hires during the reporting period, by age group, gender and region.</p> <p>b. Report the total number and rate of employee turnover during the reporting period, by age group, gender and region.</p>
G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	<p>a. Report the benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum:</p> <ul style="list-style-type: none"> • Life insurance • Health care • Disability and invalidity coverage • Parental leave • Retirement provision • Stock ownership • Others <p>b. Report the definition used for 'significant locations of operation'.</p>
G4-LA3	Return to work and retention rates after parental leave, by gender	<p>a. Report the total number of employees that were entitled to parental leave, by gender.</p> <p>b. Report the total number of employees that took parental leave, by gender.</p> <p>c. Report the total number of employees who returned to work after parental leave ended, by gender.</p> <p>d. Report the total number of employees who returned to work after parental leave ended who were still employed twelve months after their return to work, by gender.</p> <p>e. Report the return to work and retention rates of employees who took parental leave, by gender.</p>
ASPECT: LABOR/MANAGEMENT RELATIONS		
G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • 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
G4-LA4	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	<p>a. Report the minimum number of weeks' notice typically provided to employees and their elected representatives prior to the implementation of significant operational changes that could substantially affect them.</p> <p>b. For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.</p>
ASPECT: OCCUPATIONAL HEALTH AND SAFETY		
G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • 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
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	<p>a. Report the level at which each formal joint management-worker health and safety committee typically operates within the organization.</p> <p>b. Report the percentage of the total workforce represented in formal joint management-worker health and safety committees.</p>

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	<p>a. Report types of injury, injury rate (IR), occupational diseases rate (ODR), lost day rate (LDR), absentee rate (AR) and work-related fatalities, for the total workforce (that is, total employees plus supervised workers), by:</p> <ul style="list-style-type: none"> • Region • Gender <p>b. Report types of injury, injury rate (IR), occupational diseases rate (ODR), lost day rate (LDR), absentee rate (AR) and work-related fatalities for independent contractors working on-site to whom the organization is liable for the general safety of the working environment, by:</p> <ul style="list-style-type: none"> • Region • Gender <p>c. Report the system of rules applied in recording and reporting accident statistics.</p>
G4-LA7	Workers with high incidence or high risk of diseases related to their occupation	a. Report whether there are workers who are involved in occupational activities who have a high incidence or high risk of specific diseases.
G4-LA8	Health and safety topics covered in formal agreements with trade unions	<p>a. Report whether formal agreements (either local or global) with trade unions cover health and safety.</p> <p>b. If yes, report the extent, as a percentage, to which various health and safety topics are covered by these agreements.</p>
ASPECT: DIVERSITY AND EQUAL OPPORTUNITY		
G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • 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
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	<p>a. Report the percentage of individuals within the organization's governance bodies in each of the following diversity categories:</p> <ul style="list-style-type: none"> • Gender • Age group: under 30 years old, 30-50 years old, over 50 years old • Minority groups • Other indicators of diversity where relevant <p>b. Report the percentage of employees per employee category in each of the following diversity categories:</p> <ul style="list-style-type: none"> • Gender • Age group: under 30 years old, 30-50 years old, over 50 years old • Minority groups • Other indicators of diversity where relevant
ASPECT: SUPPLIER ASSESSMENT FOR LABOR PRACTICES		
G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • 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
G4-LA14	Percentage of new suppliers that were screened using labor practices criteria	a. Report the percentage of new suppliers that were screened using labor practices criteria.

G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken	<p>a. Report the number of suppliers subject to impact assessments for labor practices.</p> <p>b. Report the number of suppliers identified as having significant actual and potential negative impacts for labor practices.</p> <p>c. Report the significant actual and potential negative impacts for labor practices identified in the supply chain.</p> <p>d. Report the percentage of suppliers identified as having significant actual and potential negative impacts for labor practices with which improvements were agreed upon as a result of assessment.</p> <p>e. Report the percentage of suppliers identified as having significant actual and potential negative impacts for labor practices with which relationships were terminated as a result of assessment, and why.</p>
SUB-CATEGORY: HUMAN RIGHTS		
ASPECT: SECURITY PRACTICES		
G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • 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
G4-HR7	Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations	<p>a. Report the percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security.</p> <p>b. Report whether training requirements also apply to third party organizations providing security personnel.</p>
ASPECT: ASSESSMENT		
G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • 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
G4-HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments	a. Report the total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.
ASPECT: SUPPLIER HUMAN RIGHTS ASSESSMENT		
G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • 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
G4-HR10	Percentage of new suppliers that were screened using human rights criteria	a. Report the percentage of new suppliers that were screened using human rights criteria.

G4-HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken	<p>a. Report the number of suppliers subject to human rights impact assessments.</p> <p>b. Report the number of suppliers identified as having significant actual and potential negative human rights impacts.</p> <p>c. Report the significant actual and potential negative human rights impacts identified in the supply chain.</p> <p>d. Report the percentage of suppliers identified as having significant actual and potential negative human rights impacts with which improvements were agreed upon as a result of assessment.</p> <p>e. Report the percentage of suppliers identified as having significant actual and potential negative human rights impacts with which relationships were terminated as a result of assessment, and why.</p>
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SUB-CATEGORY: SOCIETY

ASPECT: LOCAL COMMUNITIES

G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • 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
G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs	<p>a. Report the percentage of operations with implemented local community engagement, impact assessments, and development programs, including the use of:</p> <ul style="list-style-type: none"> • Social impact assessments, including gender impact assessments, based on participatory processes • Environmental impact assessments and ongoing monitoring • Public disclosure of results of environmental and social impact assessments • Local community development programs based on local communities' needs • Stakeholder engagement plans based on stakeholder mapping • Broad based local community consultation committees and processes that include vulnerable groups • Works councils, occupational health and safety committees and other employee representation bodies to deal with impacts • Formal local community grievance processes
G4-SO2	Operations with significant actual and potential negative impacts on local communities	<p>a. Report operations with significant actual and potential negative impacts on local communities, including:</p> <ul style="list-style-type: none"> • The location of the operations • The significant actual and potential negative impacts of operations

ASPECT: ANTI-CORRUPTION

G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • 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
G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	<p>a. Report the total number and percentage of operations assessed for risks related to corruption.</p> <p>b. Report the significant risks related to corruption identified through the risk assessment.</p>

G4-SO4	Communication and training on anti-corruption policies and procedures	<p>a. Report the total number and percentage of governance body members that the organization’s anti-corruption policies and procedures have been communicated to, broken down by region.</p> <p>b. Report the total number and percentage of employees that the organization’s anti-corruption policies and procedures have been communicated to, broken down by employee category and region.</p> <p>c. Report the total number and percentage of business partners that the organization’s anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region.</p> <p>d. Report the total number and percentage of governance body members that have received training on anti-corruption, broken down by region.</p> <p>e. Report the total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.</p>
G4-SO5	Confirmed incidents of corruption and actions taken	<p>a. Report the total number and nature of confirmed incidents of corruption.</p> <p>b. Report the total number of confirmed incidents in which employees were dismissed or disciplined for corruption.</p> <p>c. Report the total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.</p> <p>d. Report public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.</p>

ASPECT: SUPPLIER ASSESSMENT FOR IMPACTS ON SOCIETY

G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • 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
G4-SO9	Percentage of new suppliers that were screened using criteria for impacts on society	<p>a. Report the percentage of new suppliers that were screened using criteria for impacts on society.</p>
G4-SO10	Significant actual and potential negative impacts on society in the supply chain and actions taken	<p>a. Report the number of suppliers subject to assessments for impacts on society.</p> <p>b. Report the number of suppliers identified as having significant actual and potential negative impacts on society.</p> <p>c. Report the significant actual and potential negative impacts on society identified in the supply chain.</p> <p>d. Report the percentage of suppliers identified as having significant actual and potential negative impacts on society with which improvements were agreed upon as a result of assessment.</p> <p>e. Report the percentage of suppliers identified as having significant actual and potential negative impacts on society with which relationships were terminated as a result of assessment, and why.</p>

SUB-CATEGORY: PRODUCT RESPONSIBILITY

ASPECT: CUSTOMER HEALTH AND SAFETY

G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • 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
G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	<p>a. Report the percentage of significant product and service categories for which health and safety impacts are assessed for improvement.</p>

G4-PR2	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	a. Report the total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services within the reporting period, by: <ul style="list-style-type: none">• Incidents of non-compliance with regulations resulting in a fine or penalty• Incidents of non-compliance with regulations resulting in a warning• Incidents of non-compliance with voluntary codes b. If the organization has not identified any non-compliance with regulations and voluntary codes, a brief statement of this fact is sufficient.
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