

**GRI Construction & Real Estate  
Sector Supplement**  
*Summary guide*



This summary guide provides organizations in the construction and real estate sector with an overview of sustainability reporting, the Global Reporting Initiative (GRI) and the GRI Construction & Real Estate Sector Supplement (CRESS).



## Sustainability reporting

A sustainability report is an organizational report that provides information on economic, environmental, social and governance performance.

More and more companies want to improve the sustainability of their operations and establish a process to measure performance, set goals, and manage change. A sustainability report is the key platform for communicating positive and negative sustainability performance, and for capturing information that can influence company policy, strategy and operations on an ongoing basis.

## The Global Reporting Initiative

The Global Reporting Initiative (GRI) drives sustainability reporting by all organizations. GRI produces a comprehensive Sustainability Reporting Framework that is widely used around the world, to enable greater organizational transparency. The Framework, including the Reporting Guidelines, sets out the Principles and Indicators organizations can use to measure and report their economic, environmental, and social performance. GRI is committed to continuously improving and increasing the use of the Guidelines and Supplements, which are freely available to the public.

GRI, a multi-stakeholder non-governmental organization, was founded in the US in 1997 by CERES and the United Nations Environment Program (UNEP). In 2002, GRI moved its central office to Amsterdam, where the Secretariat is currently located. GRI has regional 'Focal Points' in Australia, Brazil, China, India and the USA, and a worldwide network of 30,000 people.

GRI's Sustainability Reporting Guidelines are the cornerstone of the GRI Framework.

The Guidelines feature different types of Standard Disclosures. These are:

*Strategy and Profile:* Disclosures that cover an organization's strategy, composition and governance, to set the overall context for understanding organizational performance.

*Management Approach:* Disclosures that cover how an organization addresses a given set of topics in order to provide context for understanding performance in a specific area (including policy, target setting, monitoring and training of employees).

*Performance Indicators:* Indicators that elicit comparable information on the economic, environmental and social performance of the organization.

Tailored versions of the GRI Guidelines are available for different sectors: Sector Supplements. Their additional commentary and Indicators are developed by diverse working groups of top industry experts. Available Supplements include the Construction and Real Estate Sector Supplement (CRESS), the Financial Services Sector Supplement and the Airport Operators Sector Supplement.

Organizations typically assess which information should be included in their sustainability reports by doing a materiality assessment. The information in a report should cover topics and Indicators that:

- reflect the organization’s significant economic, environmental and social impacts, or that
- would substantively influence the assessments and decisions of stakeholders.

GRI classifies reports based on its Framework as Application Level A, B or C, depending on the number and set of Guidelines’ disclosures that have been used by the reporting organization.

The Application Levels indicate the extent to which GRI’s Guidelines have been applied in a sustainability report. They communicate which part of the Reporting Framework has been addressed - which set of disclosures, varying with the different Levels.

The Levels do not give an opinion on the sustainability performance of the reporting organization, the quality of the report, or on formal compliance with the Guidelines.

There are three Application Levels: A, B & C. GRI offers a service for organizations to have their Application Level checked. All GRI reports should have a declared Application Level.

The three Application Levels - A, B & C - are described below.

Report Application Level		C	C+	B	B+	A	A+
Standard Disclosures	Profile Disclosures <b>OUTPUT</b>	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15	Report Externally Assured	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17	Report Externally Assured	Same as requirement for Level B	Report Externally Assured
	Disclosures on Management Approach <b>OUTPUT</b>	Not Required		Management Approach Disclosures for each Indicator Category		Management Approach disclosed for each Indicator Category	
	Performance Indicators & Sector Supplement Performance Indicators <b>OUTPUT</b>	Report fully on a minimum of any 10 Performance Indicators, including at least one from each of: social, economic, and environment.**		Report fully on a minimum of any 20 Performance Indicators, at least one from each of: economic, environment, human rights, labor, society, product responsibility.***		Respond on each core and Sector Supplement** Indicator with due regard to the materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.	

\* Sector supplement in final version

\*\* Performance Indicators may be selected from any finalized Sector Supplement, but 7 of the 10 must be from the original GRI Guidelines

\*\*\* Performance Indicators may be selected from any finalized Sector Supplement, but 14 of the 20 must be from the original GRI Guidelines

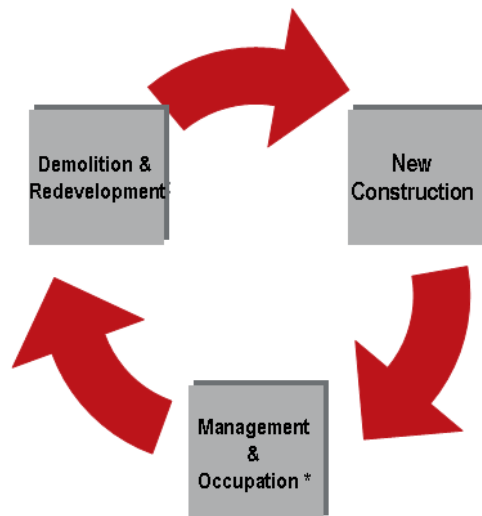


## GRI Construction & Real Estate Sector Supplement (CRESS)

The Construction and Real Estate Sector Supplement (CRESS) is intended for companies that:

- invest in, develop, construct, or manage buildings; and
- invest in, develop or construct infrastructure.

The lifecycle diagram below describes the activity areas covered within this Sector Supplement:



\* Management and occupation only apply to Real Estate and not to Infrastructure assets

### ***Why does the construction and real estate sector need its own GRI supplement?***

This Supplement provides sustainability performance indicators and disclosures that are important or unique to the construction and real estate sector.

The construction and real estate sector has a significant impact on the economy, society, and environment, in ways that are both positive and negative.

The United Nations Environment Programme (UNEP) Sustainable Buildings and Climate Initiative suggests that buildings are responsible for more than 40 percent of global energy use and one third of global greenhouse gas emissions. It also estimates that buildings are responsible for up to 80 percent of greenhouse gas emissions in our cities and towns. Reducing global greenhouse gas emissions in the built environment is also widely recognized as the least expensive abatement opportunity. GRI recognizes that the construction and real estate sector has a significant role to play in the response to climate change.

Activities associated with constructing, operating, occupying and demolishing buildings and infrastructure also deplete natural resources and contribute many kinds of pollutant to land, air and water. Resources which are vital to the survival of all species, such as water and natural materials, are consumed on a significant scale by activities associated with the built environment. The UNEP Sustainable Buildings and Climate Initiative estimates that the built environment is globally responsible for 30 percent of natural material use and 20 percent of water use.

The creation and maintenance of the built environment also significantly affects natural ecosystems and transforms or eradicates long standing habitats. The construction and real estate sector also produces large quantities of waste and UNEP estimates that the built environment contributes to 30 percent of total solid waste generation.

In socio-economic terms, the built environment has significant direct and indirect impacts on

social wellbeing and the livelihoods and prosperity of communities and individuals. The sector, through its various activities as a major employer with a diverse and complex supply chain, can positively impact local economies by providing jobs, training and industry. The sector provides homes, education and recreational facilities for communities, yet it can also be responsible for displacing many people.

The sector's products are also enduring, in some instances lasting hundreds of years and forever changing the landscape in which they sit. These reasons, combined with the growing appetite for sustainability information from stakeholders and an increasing number of companies managing and reporting on their performance, have given rise to the need for reporting guidance and this Sector Supplement.

### ***Key issues identified and the development of new Indicators***

Eight new core Indicators were developed in this Sector Supplement, highlighting issues of key importance to the sector (see list below). Additionally, sector specific commentary was added to many other Indicators, providing tailored guidance for the sector.

#### **Environment**

CRE1 – Building Energy Intensity

CRE2 – Building Water Intensity

CRE3 - Greenhouse gas emissions intensity from buildings

CRE4 – Greenhouse gas emissions intensity from new construction and redevelopment activity

CRE5 - Land and other assets remediated and in need of remediation for the existing or intended land use according to applicable legal designations.

#### **Labor**

CRE6- Percentage of the organization operating with verified compliance with an internationally recognized health and safety management system.

#### **Society**

CRE7 - Number of persons voluntarily and involuntarily displaced and/or resettled by development, broken down by project.

#### **Product Responsibility**

CRE8 - Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment.

The construction and real estate sector is broad and diverse, and includes a wide range of owner-tenant scenarios, which affects reporting boundaries and the availability of data. For this reason, this Sector Supplement places particular emphasis on the description of report boundaries.

### ***Conclusion***

The construction and real estate sector has considerable sustainability impacts, but also offers enormous sustainability opportunities. The Sector Supplement seeks to put in place a framework for reporters to manage these impacts and opportunities, disclose them to interested stakeholders, and be accountable.

Link to the Construction & Real Estate webpage:  
<http://bit.ly/zD6apX>

# Construction and Real Estate Sector Supplement - Reference Sheet

## Principles for Defining Report Content

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

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

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

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

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

## Standard Disclosures: Profile

**KEY TO SECTOR SUPPLEMENT CONTENT**  
All Sector-specific items are marked by red boxes or red font.

### Strategy and Analysis

**1.1** Statement from the most senior decisionmaker of the organization (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy.

The statement should present the overall vision and strategy for the short-term, medium-term (e.g., 3-5 years), and long-term, particularly with regard to managing the key challenges associated with economic, environmental, and social performance. The statement should include:

- Strategic priorities and key topics for the short/medium-term with regard to sustainability, including respect for internationally agreed standards and how they relate to long-term organizational strategy and success;
- Broader trends (e.g., 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; and
- Other items pertaining to the organization's strategic approach.

**1.2** Description of key impacts, risks, and opportunities.

The reporting organization should provide two concise narrative sections on key impacts, risks, and opportunities.

Section One should focus on the organization's key impacts on sustainability and effects on stakeholders, including rights as defined by national laws and relevant internationally agreed standards. This should take into account the range of reasonable expectations and interests of the organization's stakeholders. This section should include:

- A description of the significant impacts the organization has on sustainability and associated challenges and opportunities. This includes the effect on stakeholders' rights as defined by national laws and the expectations in internationally-agreed standards and norms;
- Describe the approach to the construction of new assets version retrofits, upgrades, and refurbishments, and the effects this has on impacts, risks, and opportunities.
- An explanation of the approach to prioritizing these challenges and opportunities;
- Key conclusions about progress in addressing these topics and related performance in the reporting period. This includes an assessment of reasons for underperformance or overperformance; and
- A description of the main processes in place to address performance and/or relevant changes.

Section Two should focus on the impact of sustainability trends, risks, and opportunities on the long-term prospects and financial performance of the organization. This should concentrate specifically on information relevant to financial stakeholders or that could become so in the future. Section Two should include the following:

- A description of the most important risks and opportunities for the organization arising from sustainability trends;
- Prioritization of key sustainability topics as risks and opportunities according to their relevance for long-term organizational strategy, competitive position, qualitative, and (if possible) quantitative financial value drivers;
- Table(s) summarizing:
  - Targets, performance against targets, and lessons-learned for the current reporting period; and
  - Targets for the next reporting period and mid-term objectives and goals (i.e., 3-5 years) related to key risks and opportunities.
- Concise description of governance mechanisms in place to specifically manage these risks and opportunities, and identification of other related risks and opportunities.

**2.3** Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.

**2.4** Location of organization's headquarters.

**2.5** Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.

**2.6** Nature of ownership and legal form.

**2.7** Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).

**2.8** Scale of the reporting organization, including:

- Number of employees;
  - Number of operations;
  - Net sales (for private sector organizations) or net revenues (for public sector organizations);
  - Total capitalization broken down in terms of debt and equity (for private sector organizations); and
  - Quantity of products or services provided.
- In addition to the above, reporting organizations are encouraged to provide additional information, as appropriate, such as:*
- Total assets;
  - Beneficial ownership (including identity and percentage of ownership of largest stakeholders); and
  - Breakdowns by country/region of the following:
    - Sales/revenues by countries/regions that make up 5 percent or more of total revenues;
    - Costs by countries/regions that make up 5 percent of total revenues; and
    - Employees

*Report Additional information, for example;*

- Gross lettable area for assets under construction and management.
- Vacancy rate (real estate).

**2.9** Significant changes during the reporting period regarding size, structure, or ownership including:

- The location of, or changes in operations, including facility openings, closings, and expansions; and
- Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations).

**2.10** Awards received in the reporting period.

### Report Parameters

#### REPORT PROFILE

- 3.1** Reporting period (e.g., fiscal/calendar year) for information provided.
- 3.2** Date of most recent previous report (if any).
- 3.3** Reporting cycle (annual, biennial, etc.)
- 3.4** Contact point for questions regarding the report or its contents.

#### REPORT SCOPE AND BOUNDARY

- 3.5** Process for defining report content, including:
  - Determining materiality;
  - Prioritizing topics within the report; and
  - Identifying stakeholders the organization expects to use the report.

*Include an explanation of how the organization has applied the 'Guidance on Defining Report Content', the associated Principles and the Technical Protocol: 'Applying the Report Content Principles.'*
- 3.6** Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.

Where activities within organizational boundaries are not included in reporting on Performance Indicators, report reasons for these exclusions.

- 3.7** State any specific limitations on the scope or boundary of the report.

*If boundary and scope do not address the full range of material economic, environmental, and social impacts of the organization, state the strategy and projected timeline for providing complete coverage.*
- 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.

Different lease types can affect the approach to reporting emissions under the Greenhouse Gas Reporting Protocol. Reporting organizations with real estate portfolios should report single-let and multi-let lease arrangements (typically financial lease or operating lease) across the portfolio.

## Principles for Ensuring Report Quality

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

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

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

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

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

**3.9** Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report.

*Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.*

**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).

**3.11** Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.

#### GRI CONTENT INDEX

**3.12** Table identifying the location of the Standard Disclosures in the report. Identify the page numbers or web links where the following can be found:

- Strategy and Analysis 1.1 – 1.2;
- Organizational Profile 2.1 – 2.10;
- Report Parameters 3.1 – 3.13;
- Governance, Commitments, and Engagement 4.1 – 4.17;
- Disclosure of Management Approach, per category;
- Core Performance Indicators;
- Any GRI Additional Indicators that were included; and
- Any GRI Sector Supplement Indicators included in the report.

#### 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).

## Governance, Commitments, and Engagement

#### GOVERNANCE

**4.1** Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.

*Describe the mandate and composition (including number of independent members and/or non executive members) of the highest governance body and its committees, and indicate each individual's position and any direct responsibility for economic, social, and environmental performance.*

*Report the percentage of individuals by gender within the organization's highest governance body and its committees, broken down by age group and minority group membership and other indicators of diversity.*

*Refer to definitions of age and minority group in the Indicator Protocol for LA13 and note that the information reported under 4.1 can be cross referenced against that reported for LA13.*

**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).

For organizations that have a unitary board structure, state the number and gender of members of the highest governance body that are independent and/or non-executive members.

*State how the organization defines 'independent' and 'non-executive'. This element applies only for organizations that have unitary board structures. See the glossary for a definition of 'independent'.*

**4.4** Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.

Include reference to processes regarding:

- The use of shareholder resolutions or other mechanisms for enabling minority shareholders to express opinions to the highest governance body; and
  - Informing and consulting employees about the working relationships with formal representation bodies such as organization level 'work councils', and representation of employees in the highest governance body.
- Identify topics related to economic, environmental, and social performance raised through these mechanisms during the reporting period.

**4.5** Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).

**4.6** Processes in place for the highest governance body to ensure conflicts of interest are avoided.

**4.7** Process for determining the composition, qualifications, and expertise of the members of the highest governance body and its committees, including any consideration of gender and other indicators of diversity.

**4.8** Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.

Explain the degree to which these:

- Are applied across the organization in different regions and department/units; and
- Relate to internationally agreed standards.

**4.9** Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.

*Include frequency with which the highest governance body assesses sustainability performance.*

**4.10** Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.

#### COMMITMENTS TO EXTERNAL INITIATIVES

**4.11** Explanation of whether and how the precautionary approach or principle is addressed by the organization.

Article 15 of the Rio Principles introduced the precautionary approach. A response to 4.11 could address the organization's approach to risk management in operational planning or the development and introduction of new products.

**4.12** Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.

*Include date of adoption, countries/operations where applied, and the range of stakeholders involved in the development and governance of these initiatives (e.g., multi-stakeholder, etc.). Differentiate between non-binding, voluntary initiatives and those with which the organization has an obligation to comply.*

**4.13** Memberships in associations (such as industry associations) and/or national/international advocacy organizations 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.

#### STAKEHOLDER ENGAGEMENT

The following Disclosure Items refer to general stakeholder engagement conducted by the organization over the course of the reporting period. These Disclosures are not limited to stakeholder engagement implemented for the purposes of preparing a sustainability report.

**4.14** List of stakeholder groups engaged by the organization.

Identify and report those stakeholder groups that are engaged at the organizational level and those that are engaged at a project or asset level.

Examples of stakeholder groups are:

- Civil society;
- Customers;
- Local Communities;
- Shareholders and providers of capital;
- Suppliers; and
- Employees, other workers, and their trade unions.

**4.15** Basis for identification and selection of stakeholders with whom to engage.

*This includes the organization's process for defining its stakeholder groups, and for determining the groups with which to engage and not to engage.*

**4.16** Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.

**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.

## Organizational Profile

**2.1** Name of the organization.

**2.2** Primary brands, products, and/or services. The reporting organization should indicate the nature of its role in providing these products and services, and the degree to which it utilizes outsourcing.



Source: Global Reporting Initiative—Sustainability Reporting Guidelines, Version 3.1.

The information in this document has been extracted from its original format to provide a summary of the GRI Guidelines. The complete source document can be downloaded for free at [www.globalreporting.org](http://www.globalreporting.org).

# Standard Disclosures: Performance Indicators

## INDICATOR HIERARCHY KEY

### ASPECTS

**XX01 Core Indicators** are those Indicators identified in the GRI Guidelines to be of interest to most stakeholders and assumed to be material unless deemed otherwise on the basis of the GRI Reporting Principles.

**XX01 Additional Indicators** are those Indicators identified in the GRI Guidelines that represent emerging practice or address topics that may be material to some organizations but not generally for a majority.

**CREX Sector specific-disclosures and Performance Indicators that are considered as core.**

**XX01** Indicators that were made core for this sector.

## Economic

### ECONOMIC PERFORMANCE

**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.

**EC2** Financial implications and other risks and opportunities for the organization's activities due to climate change and other sustainability issues.

**EC3** Coverage of the organization's defined benefit plan obligations.

**EC4** Significant financial assistance received from government.

### MARKET PRESENCE

**EC5** Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.

**EC6** Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.

**EC7** Procedures for local hiring and proportion of senior management and all direct employees, contractors and subcontractors hired from the local community at locations of significant operation.

### INDIRECT ECONOMIC IMPACTS

**EC8** Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.

**EC9** Understanding and describing significant indirect economic impacts, including the extent of impacts.

## Environment

### MATERIALS

**EN1** Materials used by weight, value or volume.

**EN2** Percentage of materials used that are recycled and reused input materials.

### ENERGY

**EN3** Direct energy consumption by primary energy source.

**EN4** Indirect energy consumption by primary source.

**CRE1** Building energy intensity.

**EN5** Energy saved due to conservation and efficiency improvements.

**EN6** Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.

**EN7** Initiatives to reduce indirect energy consumption and reductions achieved.

### WATER

**EN8** Total water withdrawal by source.

**EN9** Water sources significantly affected by withdrawal of water.

**EN10** Percentage and total volume of water recycled and reused.

**CRE2** Building water intensity.

### BIODIVERSITY

**EN11** Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.

**EN12** Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.

**EN13** Habitats protected or restored.

**EN14** Strategies, current actions, and future plans for managing impacts on biodiversity.

**EN15** Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.

### EMISSIONS, EFFLUENTS, AND WASTE

**EN16** Total direct and indirect greenhouse gas emissions by weight.

**EN17** Other relevant indirect greenhouse gas emissions by weight.

**CRE3** Greenhouse gas intensity from buildings.

**CRE4** Greenhouse gas emissions intensity from new construction and redevelopment activity.

**EN18** Initiatives to reduce greenhouse gas emissions and reductions achieved.

**EN19** Emissions of ozone-depleting substances by weight.

**EN20** NO, SO, and other significant air emissions by type and weight.

**EN21** Total water discharge by quality and destination.

**EN22** Total weight of waste by type and disposal method.

**EN23** Total number and volume of significant spills.

**EN24** 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.

**EN25** Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.

**CRE5** Land and other assets remediated and in need of remediation for the existing or intended land use according to applicable legal designations.

### PRODUCTS AND SERVICES

**EN26** Initiatives to enhance efficiency and mitigate environmental impacts of products and services, and extent of impact mitigation.

**EN27** Percentage of products sold and their packaging materials that are reclaimed by category.

### COMPLIANCE

**EN28** Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations.

### TRANSPORT

**EN29** Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.

### OVERALL

**EN30** Total environmental protection expenditures and investments by type.

## Labor Practices and Decent Work

### EMPLOYMENT

**LA1** Total workforce by employment type, employment contract, and region, broken down by gender

**LA2** Total number and rate of new employee hires and employee turnover by age group, gender, and region.

**LA3** Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation.

**LA15** Return to work and retention rates after parental leave, by gender.

### LABOR/MANAGEMENT RELATIONS

**LA4** Percentage of employees covered by collective bargaining agreements.

**LA5** Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements.

### 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.

**LA7** Rates of injury, occupational diseases, lost days, and absenteeism, and number of workrelated fatalities by region and by gender.

**CRE6** Percentage of the organization operating in verified compliance with an internationally recognized health and safety management system.

**LA8** Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.

**LA9** Health and safety topics covered in formal agreements with trade unions.

### TRAINING AND EDUCATION

**LA10** Average hours of training per year per employee by gender, and by employee category.

**LA11** Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.

**LA12** Percentage of employees receiving regular performance and career development reviews, by gender.

### DIVERSITY AND EQUAL OPPORTUNITY

**LA13** Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.

### EQUAL REMUNERATION FOR WOMAN AND MAN

**LA14** Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.

## Human Rights

### INVESTMENT AND PROCUREMENT PRACTICES

**HR1** Percentage and total number of significant investment agreements and contracts that include clauses incorporating human rights concerns, or that have undergone human rights screening.

**HR2** Percentage of significant suppliers, contractors and other business partners that have undergone human rights screening, and actions taken.

**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.

### NON-DISCRIMINATION

**HR4** Total number of incidents of discrimination and corrective actions taken.

### FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

**HR5** Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights.

### CHILD LABOR

**HR6** Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.

### PREVENTION OF FORCED AND COMPULSORY LABOR

**HR7** Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor.

### SECURITY PRACTICES

**HR8** Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.

### INDIGENOUS RIGHTS

**HR9** Total number of incidents of violations involving rights of indigenous people and actions taken.

**HR10** Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.

**HR11** Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms.

## Society

### LOCAL COMMUNITIES

**SO1** Percentage of operations with implemented local community engagement, impact assessments, and development programs.

**SO9** Operations with significant potential or actual negative and positive impacts on local communities.

**SO10** Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.

**CRE7** Number of persons voluntarily and involuntarily displaced and/or resettled by development, broken down by project.

### CORRUPTION

**SO2** Percentage and total number of business units analyzed for risks related to corruption.

**SO3** Percentage of employees trained in organization's anti-corruption policies and procedures.

**SO4** Actions taken in response to incidents of corruption.

### PUBLIC POLICY

**SO5** Public policy positions and participation in public policy development and lobbying.

**SO6** Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.

### ANTI-COMPETITIVE BEHAVIOR

**SO7** Total number of legal actions for anticompetitive behavior, anti-trust, and monopoly practices and their outcomes.

### COMPLIANCE

**SO8** Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with laws and regulations.

## Product Responsibility

### CUSTOMER HEALTH AND SAFETY

**PR1** Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.

**PR2** Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.

### PRODUCT AND SERVICE LABELING

**PR3** Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.

**CRE8** Type and number of sustainability certification, rating and labelling schemes for new construction, management, occupation, and redevelopment

**PR4** Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.

**PR5** Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.

### MARKETING COMMUNICATIONS

**PR6** Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.

**PR7** Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.

### CUSTOMER PRIVACY

**PR8** Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.

### COMPLIANCE

**PR9** Monetary value of significant fines for noncompliance with laws and regulations concerning the provision and use of products and services.

### ANNEX AND REFERENCES



Source: Global Reporting Initiative—Sustainability Reporting Guidelines, Version 3.1.

# Standard Disclosures: Management Approach

The Disclosure(s) on Management Approach is intended to address the organization's approach to managing the sustainability topics associated with risks and opportunities.

The organization can structure its Disclosure(s) on Management Approach to cover the full range of Aspects under a given Category or group its responses differently. However, all of the Aspects associated with each category should be addressed regardless of the format or grouping.

Disclosures on Management Approach include:

- Goals and performance
- Policy
- Organizational responsibility
- Training and awareness\*
- Monitoring and follow up\*
- Additional contextual information

\*not applicable to Economic (EC) indicators

## Decision Tree for Boundary Setting

