

Global Reporting Initiative

Performance Indicators

Economic

Economic Performance

- EC1 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. (Core)
- EC2 Financial implications and other risks and opportunities for the organization's activities due to climate change. (Core)
- EC3 Coverage of the organization's defined benefit plan obligations. (Core)
- EC4 Significant financial assistance received from government. (Core)

Market Presence

- EC5 Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation. (Additional)
- EC6 Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation. (Core)
- EC7 Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation. (Core)

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. (Core)
- EC9 Understanding and describing significant indirect economic impacts, including the extent of impacts. (Additional)

Environmental

Materials

- EN1 Materials used by weight or volume. (Core)
- EN2 Percentage of materials used that are recycled input materials. (Core)

Energy

- EN3 Direct energy consumption by primary energy source. (Core)
- EN4 Indirect energy consumption by primary source. (Core)
- EN5 Energy saved due to conservation and efficiency improvements. (Additional)
- EN6 Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives. (Additional)
- EN7 Initiatives to reduce indirect energy consumption and reductions achieved. (Additional)

Water

- EN8 Total water withdrawal by source. (Core)
- EN9 Water sources significantly affected by withdrawal of water. (Additional)
- EN10 Percentage and total volume of water recycled and reused. (Additional)

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. (Core)

- EN12 Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas. (Core)
- EN13 Habitats protected or restored. (Additional)
- EN14 Strategies, current actions, and future plans for managing impacts on biodiversity. (Additional)
- EN15 Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk. (Additional)

Emissions, Effluents, and Waste

- EN16 Total direct and indirect greenhouse gas emissions by weight. (Core)
- EN17 Other relevant indirect greenhouse gas emissions by weight. (Core)
- EN18 Initiatives to reduce greenhouse gas emissions and reductions achieved. (Additional)
- EN19 Emissions of ozone-depleting substances by weight. (Core)
- EN20 NO_x, SO_x, and other significant air emissions by type and weight. (Core)
- EN21 Total water discharge by quality and destination. (Core)
- EN22 Total weight of waste by type and disposal method. (Core)
- EN23 Total number and volume of significant spills. (Core)
- 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. (Additional)
- 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. (Additional)

Products and Services

- EN26 Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation. (Core)
- EN27 Percentage of products sold and their packaging materials that are reclaimed by category. (Core)

Compliance

- EN28 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations. (Core)

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. (Additional)

Overall

- EN30 Total environmental protection expenditures and investments by type. (Additional)

Social Performance: Labor Practices & Decent Work

Employment

- LA1 Total workforce by employment type, employment contract, and region. (Core)
- LA2 Total number and rate of employee turnover by age group, gender, and region. (Core)
- LA3 Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations. (Additional)

Labor/Management Relations

- LA4 Percentage of employees covered by collective bargaining agreements. (Core)
- LA5 Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements. (Core)

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. (Additional)
- LA7 Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region. (Core)

- LA8 Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases. (Core)
- LA9 Health and safety topics covered in formal agreements with trade unions. (Additional)

Training and Education

- LA10 Average hours of training per year per employee by employee category. (Core)
- LA11 Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings. (Additional)
- LA12 Percentage of employees receiving regular performance and career development reviews. (Additional)

Diversity and Equal Opportunity

- LA13 Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity. (Core)
- LA14 Ratio of basic salary of men to women by employee category. (Core)

Social Performance: Human Rights

Investment and Procurement Practices

- HR1 Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening. (Core)
- HR2 Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken. (Core)
- 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. (Additional)

Non-Discrimination

- HR4 Total number of incidents of discrimination and actions taken. (Core)

Freedom of Association and Collective Bargaining

- HR5 Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights. (Core)

Child Labor

- HR6 Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor. (Core)

Forced and Compulsory Labor

- HR7 Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor. (Core)

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. (Additional)

Indigenous Rights

- HR9 Total number of incidents of violations involving rights of indigenous people and actions taken. (Additional)

Social Performance: Society

Community

- SO1 Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting. (Core)

Corruption

- SO2 Percentage and total number of business units analyzed for risks related to corruption. (Core)
- SO3 Percentage of employees trained in organization's anti-corruption policies and procedures. (Core)
- SO4 Actions taken in response to incidents of corruption. (Core)

Public Policy

- SO5 Public policy positions and participation in public policy development and lobbying. (Core)
- SO6 Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country. (Additional)

Anti-Competitive Behavior

- SO7 Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes. (Additional)

Compliance

- SO8 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations. (Core)

Social Performance: 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. (Core)
- 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. (Additional)

Products 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. (Core)
- PR4 Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes. (Additional)
- PR5 Practices related to customer satisfaction, including results of surveys measuring customer satisfaction. (Additional)

Marketing Communications

- PR6 Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship. (Core)
- 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. (Additional)

Customer Privacy

- PR8 Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data. (Additional)

Compliance

- PR9 Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services. (Core).