

Country	Issuer name	Title	Date of publication	Scope	Type of ref
Argentina	Salta Province	<u>Salta province act N° 517, 2011.</u>	2011	All companies	GRI required
Argentina	Government of Mendoza Province	<u>CSR Law N° 8.488, 2012.</u>	2012	All companies	GRI recommended
Argentina	Buenos Aires City Council	<u>Ley N° 2594 de Balance de Responsabilidad Social y Ambiental (BRSA)</u>	2008	Large companies	GRI recommended
Bolivia	Autoridad de Supervision del Sistema Financeiro	<u>Responsabilidad Social Empresarial para las Entidades de Intermediacion Financeira</u>	2015	Financial Institutions	GRI mentioned
Australia	Australian Stock Exchange (ASX)	<u>Corporate Governance Principles and Recommendations, 3rd Edition, ASX Corporate Governance Council, 2014.</u>	2014	All Listed Companies	GRI mentioned
Australia	ASIC	<u>The Australian Securities and Investments Commission (ASIC) Section 1013DA Disclosure Guidelines, 2003.</u>	2003	All Listed Companies	GRI mentioned
Australia	ASIC	<u>Regulatory Guide 247 on operating and financial review (OFR), 2013</u>	2013	All Listed Companies	GRI mentioned
Austria	Federal Ministry of Agriculture, Forestry, Environment and Water Management	<u>Guidelines: Reporting about Sustainability, 7 Steps to a Successful Sustainability Report, 2003</u>	2003	All companies	GRI mentioned
Bangladesh	Bangladesh Bank (central bank)	<u>Policy guidelines for green banking - BRPD Circular No.02</u>	2011	Specific entities or sectors (see Notes)	GRI recommended
Brazil	BM&FBOVESPA	<u>BM&FBOVESPA recommendations, 2012.</u>	2012	All Listed Companies	GRI mentioned

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Brazil	Comitê de Orientação para Divulgação de Informações ao Mercado	<u>CODIM, Pronouncement no. 14, 2012.</u>	2012	All companies	GRI recommended
Brazil	Comitê de Orientação para Divulgação de Informações ao Mercado	<u>CODIM, Pronouncement no. 13, 2012.</u>	2012	All companies	GRI recommended
Brazil		<u>Manual de Responsabilidade Socioambiental e Despacho n° 3.034/2006, de 21 December 2006.</u>	2006	Sector Specific	GRI mentioned
Brazil	BM&FBOVESPA	<u>BM&FBOVESPA recommendation, 2012.</u>	2012	All Listed Companies	GRI mentioned
Canada	Foreign Affairs, Trade and Development Ministry, Canada	<u>CSR Implementation Guide for Canadian Business.</u>	2015	All companies	GRI recommended
Canada	Foreign Affairs, Trade and Development Ministry, Canada	<u>Building the Canadian Advantage: A Corporate Social Responsibility (CSR) Strategy for the Canadian International Extractive Sector, 2009.</u>	2009	Sector Specific	GRI recommended
Canada	Securities Commission	<u>Environmental Reporting Guidance, 2010.</u>	2010	Public sector	GRI mentioned
Canada	Foreign Affairs, Trade and Development Ministry, Canada	<u>Doing Business the Canadian Way: A Strategy to Advance Corporate Social Responsibility in Canada's Extractive Sector Abroad</u>	2014	Sector Specific	GRI recommended

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Chile	Superintendencia de Valores y Seguros	<u>Norma de Carácter General N° 385 Establece normas para la difusión de información respecto de las practicas de gobierno coporativo adoptados por las sociedades anonimas abiertas ("Gobierno Corporativo Sociedades Anónimas Abiertas").</u>	2015	All Listed Companies	GRI mentioned
China	Chinese Chamber of Commerce for Metals, Minerals and Chemicals Importers and Exporters (CCCMC)	<u>Guidelines for Social Responsibility in Outbound Mining Investments</u>	2014	Specific entities or sectors (see Notes)	GRI recommended
Colombia	National Agency of Infrastructure	<u>Contrato de Concesión Estandar y Apéndices</u>	2015	Specific entities or sectors (see Notes)	GRI recommended
Colombia	Procolombia - Government of Colombia	<u>Legal Guide to Do Business in Colombia 2015</u>	2015	All companies	GRI mentioned
Cyprus	Planning Bureau - Republic of Cyprus	<u>National Action Plan for Corporate Social Responsibility</u>	2015	All companies	GRI recommended
Denmark	Danish government: Minister for Business and Growth & Minister for Trade and Development Cooperation	<u>Danish National Action Plan: implementation of the UN Guiding Principles on Business and Human Rights</u>	2014	All companies	GRI mentioned
Denmark	Danish Business Authority	<u>Financial Statements Act (from 2005, including 2008 and 2013 amendments)</u>	2015	All companies	GRI reporting allows for automatic compliance or exemption
Denmark	Danish Business Authority	<u>Danish Action Plan for CSR "Responsible Growth", March 2012.</u>	2012	Large companies	GRI mentioned

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Ecuador	Guayaquil Stock Exchange (BVG)	<u>Transparent System of Indicators of Business Environment Best Practice, 2008, Guayaquil Stock Exchange (BVG) and the Business Council for Sustainable Development in Ecuador (CEMDES).</u>	2008	All Listed Companies	GRI mentioned
EU	EU	<u>Directive 2014/95/EU on the Disclosure of Non-Financial and Diversity Information by Certain Large Companies and Groups, 2014.</u>	2014	Large companies (public interest only)	GRI recommended
EU	EU	<u>Renewed EU 2011-14 Strategy for Corporate Social Responsibility, 2011</u>	2011	All companies	GRI mentioned
Finland	Ministry of Employment and the Economy	<u>National Action Plan for the implementation of the UN Guiding Principles on Business and Human Rights</u>	2014	All companies	GRI mentioned
Finland	Government of Finland	<u>Government Resolution on State Ownership Policy, 2011.</u>	2011	State owned (See notes for further possible details)	GRI mentioned
Germany	Federal Ministry of Labour and Social Affairs, Government of Germany	<u>National Strategy for Corporate Social Responsibility - 'Action Plan for CSR' - of the German Federal Government, October 2010.</u>	2010	N/A	GRI mentioned
Germany	German Council for Sustainable Development	<u>German Sustainability Code, 2011.</u>	2011	All companies	GRI recommended
Germany	Deutsche Börse Group	<u>Communicating sustainability. Seven recommendations for issuers, Deutsche Boerse</u>	2013	All Listed Companies	GRI recommended

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Hong Kong	Hong Kong Stock Exchange	<u>Review of the Environmental, Social and Governance Reporting Guide and Comply or Explain requirement proposal</u>	2016	All reporting entities/companies	GRI mentioned
Iceland	Parliamentary Committee on the Strengthening of the Green Economy	<u>Report of the Parliamentary Committee on the Strengthening of the Green Economy (Action 14), 2011</u>	2011	State owned (See notes for further possible details)	GRI required
India	Ministry of Corporate Affairs	<u>National Voluntary Guidelines on Social, Environmental & Economic Responsibilities of Business, 2011 (1st edition 2009).</u>	2011	All companies	GRI mentioned
India	Department of Public Enterprises, Ministry of Heavy Industries	<u>Department of Public Enterprises (DPE) Guidelines on Corporate Social Responsibility and Sustainability for Central Public Sector Enterprises , 2013.</u>	2013	Public sector	GRI mentioned
India	The Securities and Exchange Board of India (SEBI)	<u>The Securities and Exchange Board of India (SEBI), Business Responsibility Reports, 2012.</u>	2012	All Listed Companies	GRI mentioned
Italy	Ministry of Economic Development	<u>National Action Plan on Corporate Social Responsibility 2012-2014, 2013.</u>	2013	All companies	GRI mentioned
Italy	Agenzia per le Onlus	<u>The CSR-SC project, 2002</u>	2002	All companies	GRI mentioned
Italy	Agenzia per le Onlus	<u>The Guidelines for the Social Reporting for Not-For-Profit-Organization, 2010.</u>	2010	Not-for-profit organizations	GRI recommended

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Japan	Ministry of the Environment	Environmental Reporting Guidelines, 2007, 2012	2012	All companies	GRI recommended
Malaysia	Bursa Malaysia	Amendments to Bursa Malaysia Securities Berhad Main Market Listing Requirements relating to Sustainability Statement in Annual Reports and Issuance of the Sustainability Reporting Guide and Toolkits	2015	All Listed Companies	GRI reporting allows for automatic compliance or exemption
Maldives	Capital Market Development Authority (CMDA)	Corporate Governance Code	2014	All Listed Companies	GRI recommended
Netherlands	Ministry of Economic Affairs	Transparantie benchmark. Request to SOE to report	2013	State owned (See notes for further possible details)	GRI recommended
Netherlands	Netherlands Council for Annual Reporting	Netherlands Council for Annual Reporting - Statement 2009-7 ('Ontwerp-Richtlijn 400 Jaarverslag en concept Handreiking voor Maatschappelijke verslaggeving': Report and draft Handbook for Sustainability Recommendations on supply chain disclosure and due dil	2009	Medium and large companies	GRI mentioned
Nigeria	Central Bank of Nigeria	Nigerian Sustainable Banking Principles.	2012	All financial institutions	GRI mentioned
Norway	Ministry of Foreign Affairs	Business and Human Rights: National Action Plan on the follow-up of the UN Guiding Principles	2015		GRI mentioned

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Norway		<u>Working Group Report based on White Paper Corporate Social Responsibility in a Global Economy proposing a revision of the reporting requirements set out in the Accounting Act of 1998, 2011.</u>	2011	Large companies	GRI required
Pakistan	Securities and exchange commission of Pakistan	<u>CSR Voluntary Guidelines, 2013.</u>	2013	Public Companies	GRI mentioned
Philippines	Securities and Exchange Commission (SEC)	<u>Philippine Corporate Governance Blueprint 2015: building a stronger corporate governance framework</u>	2015	All Companies	GRI mentioned
Singapore	Singapore Stock Exchange (SGX)	<u>Guide to Sustainability Reporting for Listed Companies, 2011.</u>	2011	All Listed Companies	GRI mentioned
Singapore	Singapore Stock Exchange (SGX)	<u>New listing rule for sustainability reporting on "comply or explain" basis -- consultation stage</u>	2015	All Listed Companies	GRI recommended
South Africa	Johannesburg Stock Exchange (JSE)	<u>The King Report on Corporate Governance, 1994, 2002 and 2010.</u>	2010	All Listed Companies	GRI mentioned
South Korea	Ministry of Environment, Government of South Korea	<u>Environmental Reporting Guidelines, 2007.</u>	2007	All companies	GRI mentioned
Spain	Government of Spain	<u>Strategy 2014-2020 for businesses, public administrations and other organisations to advance towards a more competitive, productive, sustainable and inclusive society and economy.</u>	2014	All companies	GRI mentioned
Sweden	Ministry of Foreign Affairs	<u>National Action Plan on Business and Human Rights</u>	2015	All companies	GRI mentioned

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Sweden	Government of Sweden - Ministry of Enterprise, Energy and Communications	<u>Guidelines for external reporting by state-owned companies, 2007.</u>	2007	State owned (See notes for further possible details)	GRI required
Sweden		<u>Sustainability goals for State-owned enterprises, 2012.</u>	2012	State owned (See notes for further possible details)	GRI required
Denmark	Danish Business Authority	<u>New executive order EU transposition</u>	2016		GRI qualifies for automatic compliance
Switzerland	SECO (State Secretariat for Economic Affairs)	<u>CSR Action Plan</u>	2015		GRI recommended
Taiwan	Taiwan Stock Exchange	<u>Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Corporate Social Responsibility Reports by TWSE Listed Companies</u>	2015	All Listed Companies	GRI required
Taiwan	Taiwan Financial Supervisory Commission	<u>Taiwan Financial Supervisory Commission and Stock Exchange Advice</u>	2014	All Listed Companies	GRI recommended
Thailand	The Stock Exchange of Thailand	<u>The Stock Exchange of Thailand (SET) releases guidelines on social responsibility and reporting, 2012</u>	2012	All Listed Companies	GRI mentioned
Turkey	Turkish Stock Exchange	<u>Borsa Istanbul</u>	2015		GRI mentioned
United Kingdom	DEFRA	<u>DEFRA Environmental Reporting Guidelines: Including mandatory greenhouse gas emissions reporting guidance, 2013. (Updated version of the Environmental Key Performance Indicators</u>	2013	All companies	GRI mentioned

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		<u>- Reporting Guidelines for UK Business, 2006).</u>			
United States of America	Securities and Exchange Commission	<u>Securities and Exchange Commission Guidance Regarding Disclosure Related to Climate Change, 2010.</u>	2010	Public Companies	GRI mentioned
Vietnam	State Securities Commission of Viet Nam	<u>Circular No. 155/2015/TT-BTC on Public Disclosure for listed companies + guidance</u>	2015	All Listed Companies	GRI recommended
Zimbabwe	Zimbabwe Stock Exchange (ZSE)	<u>Zimbabwe Stock Exchange (ZSE) Listing Requirements as approved by the Securities and Exchange Commission of Zimbabwe (SECZ)</u>	2015	All Listed Companies	GRI recommended