

# Disclosure on Management Approach (DMA)

Global Conference on  
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## DMA - Definition

The DMA provides narrative information on how an organization identifies, analyzes, and responds to its actual and potential material economic, environmental and social impacts.

## DMA - Main features

- **Materiality focus** – report DMA only for **material Aspects**, and focus on **where** the impacts occur.
- **Consistent** DMA format for all Categories and Aspects
- **Flexibility** in reporting DMA grouped by Categories or Aspects
- Separation between **“What to report on”** from **“How to report”** – greater clarity on what is requirement and what is guidance

# Generic DMA

**One** Specific Standard Disclosure for **all material Aspects**:



G4-DMA

- a. Report why the Aspect is material. Report the impacts that make this Aspect material.
- b. Report how the organization manages the material Aspect or its impacts.
- c. Report the evaluation of the management approach, including:
  - 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

# Example: Guidance for Generic DMA

## Guidance provided **for each element** (a. – c.) of the Specific Standard Disclosure

### Guidance for G4-DMA-b

Provide sufficient information for report users to understand the organization's approach to managing the material Aspect and its impacts.

Describe whether the management approach is intended to avoid, mitigate, or remediate negative impacts, or enhance positive impacts.

If there are material Aspects for which the organization does not have a management approach, identify any plans to implement a management approach, or the reasons for not having one.

Describe the components of the management approach.

Although the following Guidance is not exhaustive or absolute, management approach components may include (in no particular order):

- Policies
- Commitments
- Goals and targets
- Responsibilities
- Resources
- Specific actions

# Example:

## Additional Aspect-specific DMA Guidance

**Additional** Guidance provided for **some** Aspects

### Aspect: Occupational Health and Safety

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#### GUIDANCE - DISCLOSURES ON MANAGEMENT APPROACH



##### Aspect-specific Guidance for G4-DMA-b.

Describe programs related to assisting workforce members, their families, or community members regarding serious diseases, including whether such programs involve education and training, counseling, prevention and risk control measures, or treatment.

##### Definitions

See Glossary in *Implementation Manual*, p. 244

- Risk control for diseases



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