

# Governance & Remuneration

**Global Conference on  
Sustainability and Reporting**

Innovation.  
Integration.  
Information.

## Main features

- **Unique sustainability focus** for Governance disclosures
- **Flexibility** to apply guidelines for all types of organizations: privately-held, public, large or small
- Structured disclosures into **seven** meaningful groups. Each disclosure group focuses on one area of governance
- Introduction of **remuneration** disclosures

# General Standard Disclosures

**Seven groups** of General Standard Disclosures:

## Governance

These Standard Disclosures provide an overview of:

- The governance structure and its composition
- The role of the highest governance body in setting the organization's purpose, values, and strategy
- The competencies and performance evaluation of the highest governance body
- The role of the highest governance body in risk management
- The role of the highest governance body in sustainability reporting
- The role of the highest governance body in evaluating economic, environmental and social performance
- Remuneration and incentives

## In Accordance

**One** Governance General Standard Disclosure for organizations to be 'in accordance' - **Core**:

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.

**All** Governance General Standard Disclosures for organizations to be 'in accordance' - **Comprehensive**

# Examples

## Highest Governance Body's Competencies and Performance Evaluation

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.
- Provides an indication whether the performance evaluation of the highest governance body includes consideration of sustainability topics
  - Enables organizations to demonstrate preparedness and pro-active approach to deal with sustainability topics on the level of the highest governance body

# Examples

## Remuneration and incentives

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.

- Focused disclosure on remuneration approach
- Introduces remuneration and inequality debate in the GRI Guidelines
- Aligned with emerging best practice and regulatory efforts



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