

# Supply Chain

**Global Conference  
on Sustainability and Reporting**

Innovation.  
Integration.  
Information.

## Main features

- Reporting requirements and guidance for **procurement practices** and **due diligence** including screening, impact assessment and grievances in the supply chain
- Focus on **significant impacts** that are caused or contributed to by the organization, or that are linked to its activities, products, or services by its relationship with a supplier

## Main features

- Reporting requirements and guidance **aligned with internationally recognized standards** (e.g., the UN Guiding Principles on Business and Human Rights and the OECD Guidelines)
- Quick Links to **easily identify** where **supply chain content** can be found in the G4 Guidelines

# General Standard Disclosures

**Two** General Standard Disclosures **for all** organizations to be ‘in accordance’ – either core or comprehensive:

## G4-12

a. Describe the organization’s supply chain.

## G4-13

- a. Report any significant changes during the reporting period regarding the organization’s size, structure, ownership, or its supply chain, including:
- Changes in the location of, or changes in, operations, including facility openings, closings, and expansions
  - Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations)
  - Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination

# Overview of Content

**TABLE 5: CATEGORIES AND ASPECTS IN THE GUIDELINES**

Category	Economic	Environmental
Aspects <sup>IV</sup>	<ul style="list-style-type: none"> <li>• Economic Performance</li> <li>• Market Presence</li> <li>• Indirect Economic Impacts</li> <li>• Procurement Practices</li> </ul>	<ul style="list-style-type: none"> <li>• Materials</li> <li>• Energy</li> <li>• Water</li> <li>• Biodiversity</li> <li>• Emissions</li> <li>• Effluents and Waste</li> <li>• Products and Services</li> <li>• Compliance</li> <li>• Transport</li> <li>• Overall</li> <li>• Supplier Environmental Assessment</li> <li>• Environmental Grievance Mechanisms</li> </ul>

# Overview of Content

Category	Social			
Sub-Categories	Labor Practices and Decent Work	Human Rights	Society	Product Responsibility
Aspects <sup>IV</sup>	<ul style="list-style-type: none"> <li>● Employment</li> <li>• Labor/Management Relations</li> <li>• Occupational Health and Safety</li> <li>• Training and Education</li> <li>• Diversity and Equal Opportunity</li> <li>• Equal Remuneration for Women and Men</li> <li>● Supplier Assessment for Labor Practices</li> <li>● Labor Practices Grievance Mechanisms</li> </ul>	<ul style="list-style-type: none"> <li>• Investment</li> <li>• Non-discrimination</li> <li>● Freedom of Association and Collective Bargaining</li> <li>● Child Labor</li> <li>● Forced or Compulsory Labor</li> <li>• Security Practices</li> <li>• Indigenous Rights</li> <li>• Assessment</li> <li>● Supplier Human Rights Assessment</li> <li>● Human Rights Grievance Mechanisms</li> </ul>	<ul style="list-style-type: none"> <li>• Local Communities</li> <li>• Anti-corruption</li> <li>• Public Policy</li> <li>• Anti-competitive Behavior</li> <li>• Compliance</li> <li>● Supplier Assessment for Impacts on Society</li> <li>● Grievance Mechanisms for Impacts on Society</li> </ul>	<ul style="list-style-type: none"> <li>• Customer Health and Safety</li> <li>• Product and Service Labeling</li> <li>• Marketing Communications</li> <li>• Customer Privacy</li> <li>• Compliance</li> </ul>

# Aspect: Procurement Practices

## DISCLOSURES ON MANAGEMENT APPROACH

G4-DMA

Guidance: Generic DMA pp. 64-65; **Aspect-specific** p. 82

## INDICATORS

G4-EC9

Proportion of spending on local suppliers at significant locations of operation

Guidance p. 83

# Example: Supplier Assessment Aspect

## DISCLOSURES ON MANAGEMENT APPROACH

G4-DMA

Guidance: Generic DMA pp. 64-65; **Aspect-specific** pp. 167-168

## INDICATORS

G4-LA14

Percentage of new suppliers that were screened using labor practices criteria

Guidance p. 169

G4-LA15

Significant actual and potential negative impacts for labor practices in the supply chain and actions taken

Guidance p. 170



# Example: Grievance Mechanisms Aspect

## DISCLOSURES ON MANAGEMENT APPROACH

G4-DMA

Guidance: Generic DMA pp. 64-65; **Aspect-specific** p. 171

## INDICATORS

G4-LA16

Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms

Guidance p. 172



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