

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

Overview of Content

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

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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Other questions
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