

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

Additional information about the project can be found at <https://www.globalreporting.org/reporting/sector-guidance/Topics-Research/Pages/default.aspx>

36 – Software and Services

33 Topics

Companies developing and marketing internet software and/or providing internet services including online databases and interactive services, web address registration services, database construction and internet design services. Excludes companies classified under Internet Retail. Providers of information technology and systems integration services. Includes information technology consulting and information management services. Providers of commercial electronic data processing and/or business process outsourcing services. Includes companies that provide services for back-office automation. Companies engaged in developing and producing software designed for specialized applications for the business or consumer market. Includes enterprise and technical software. Companies engaged in developing and producing systems and database management software.

Sustainability Category	Topic	Topic Specification (if available)	Explanation	Reference(s) ¹	Constituency
Environmental	Conflict minerals sourcing		<p>Conflict minerals</p> <p>Existence of a conflict minerals policy; percent of "conflict-free" products; percent of key suppliers (tier 1 or other designation) involved in due diligence process</p> <p>The situation in the DRC has been documented to be one of the worst humanitarian crises since World War II. Attention should be paid by those companies in a</p>	122	Business



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			<p>position to leverage their influence to reduce/eliminate the purchase of conflict minerals. Electronics companies use conflict minerals in their products (as do other industries) and therefore are in a position to influence the purchase of minerals from conflict areas.</p> <p>The EICC Code of Conduct, Ethics Section, Provision 7 states: "Responsible Sourcing of Minerals -- Participants shall have a policy to reasonably assure that the tantalum, tin, tungsten and gold in the products they manufacture does not directly or indirectly finance or benefit armed groups that are perpetrators of serious human rights abuses in the Democratic Republic of the Congo or an adjoining country. Participants shall exercise due diligence on the source and chain of custody of these minerals and make their due diligence measures available to customers upon customer request."</p>		
	Energy consumption	Data centers	<p>Energy Footprint of data centers</p> <p>As a large and rapidly growing energy user, data centers cannot remain as passive recipient of the electricity it is provided from dirty utilities. To show true leadership, companies have to be willing to use its influence to change the electricity ecosystem outside the walls of its data centres as well.</p>	221, 228	Civil Society Organization
		Source of energy and energy efficiency in data centers	<p>Sources of energy can be classified into two groups: renewables sources of energy and non-renewable.</p> <p>Recently there has been debate over whether improvements in energy efficiency can actually result in</p>	223	Civil Society Organization



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			greater consumption of resources overall as lower costs enable more demand (more supply at a lower cost). This is known as the Jevons Paradox. Energy innovation continues to occur inside the data centre and computer chassis, but given the scale of predicted growth, the source of electricity must be factored into what is meant by 'green IT'. Energy efficiency alone will, at best, slow the growth of the sector's footprint. Given the potential impacts of the Jevons Paradox, improved IT efficiency will likely increase its environmental footprint even beyond what is currently projected without a shift away from dirty sources of energy.		
	Energy efficiency of operations	Data centers	<p>Data center or computer centre (also datacenter) is a facility used to house computer systems and associated components, such as telecommunications and storage systems. It generally includes redundant or backup power supplies, redundant data communications connections, environmental controls (e.g., air conditioning, fire suppression) and security devices.</p> <p>Large data centers are industrial scale operations using as much electricity as a small town and sometimes are a significant source of air pollution in the form of diesel exhaust. Solutions to increase data efficiency can take various forms (one example is cloud computing) and each entails different environmental benefits/solutions.</p>	223	Civil Society Organization



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		Power Usage Effectiveness (PUE) and Data Center Infrastructure Efficiency (DCiE)	<p>Power Usage Effectiveness and Data Center Infrastructure Efficiency</p> <p>Sustainability for and by Information Technology - Power Usage Effectiveness (PUE) and Data Center Infrastructure Efficiency (DCiE)</p>	314	Mediating Institution
	Water consumption	Supply chain	<p>Water management</p> <p>Indicators should address i) drinking-water, ii) sanitation, iii) hygiene and iv) equity and non-discrimination (http://www.unwater.org/index.html); consumption of water per unit of production (normalized value); absolute value of water used; water recycling and reuse rate; water discharged; percentage of water that is treated in internal and external wastewater treatment plants; process to engage local stakeholders in water issues; availability of water strategy for different areas particularly in water-scarce zones</p> <p>Water scarcity and quality is becoming more important as the world population grows and water availability does not always match the need. In the electronics sector, water use is significant in some levels of the supply chain; use and quality efforts should be measured.</p> <p>The EICC Code of Conduct, Environmental Section, Provision 2 states: "Pollution Prevention and Resource Reduction -- Waste of all types, including water and energy, are to be reduced or eliminated at the source or</p>	122	Business



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			<p>by practices such as modifying production, maintenance and facility processes, materials substitution, conservation, recycling and re-using materials."</p> <p>The EICC Code of Conduct, Environmental Section, Provision 4 states: "Wastewater and Solid Waste -- Wastewater and solid waste generated from operations, industrial processes and sanitation facilities are to be characterized, monitored, controlled and treated as required prior to discharge or disposal."</p>		
	Wastewater	Management and treatment	<p>Indicators should address i) drinking-water, ii) sanitation, iii) hygiene and iv) equity and non-discrimination (http://www.unwater.org/index.html); consumption of water per unit of production (normalized value); absolute value of water used; water recycling and reuse rate; water discharged; percentage of water that is treated in internal and external wastewater treatment plants; process to engage local stakeholders in water issues; availability of water strategy for different areas particularly in water-scarce zones</p> <p>Water scarcity and quality is becoming more important as the world population grows and water availability does not always match the need. In the electronics sector, water use is significant is some levels of the supply chain; use and quality efforts should be measured.</p> <p>The EICC Code of Conduct, Environmental Section, Provision 2 states: "Pollution Prevention and Resource Reduction -- Waste of all types, including water and</p>	122	Business



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			<p>energy, are to be reduced or eliminated at the source or by practices such as modifying production, maintenance and facility processes, materials substitution, conservation, recycling and re-using materials."</p> <p>The EICC Code of Conduct, Environmental Section, Provision 4 states: "Wastewater and Solid Waste -- Wastewater and solid waste generated from operations, industrial processes and sanitation facilities are to be characterized, monitored, controlled and treated as required prior to discharge or disposal."</p>		
	Emissions to air - GHG emissions	Management and reduction strategies	<p>The 'enablement' potential of "smart" ICT based solutions – how the ICT sector enables other sectors of the economy and society at large to improve their efficiency and performance.</p> <p>Environmental impact, in terms of GHG emissions generated and avoided (balance), due to specific ICT based solutions which integrate elements such as equipment, networks and software.</p> <p>Type of smart services/solutions implemented and made available to businesses, institutions and society such as cloud computing, healthcare delivery, educational delivery, travel substitution (e.g. audio/video conferencing), dematerialization (e.g. on-demand services), e-government, etc.</p> <p>It's about the role of ICT in driving the sustainable future and creating smart growth opportunities in a low-carbon economy, and as such is part of the core business of ICT companies that develop the integrated solutions</p>	197, 198	Business



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			<p>mentioned above. It represents at the same time a challenge and a competitive advantage for the sector vs. other industry sectors.</p> <p>Measuring both the positive and negative impacts of ICT based solutions in terms of GHG emissions may not be easy. Existing methodologies, which were developed recently, provide good guidance but are quite complicated to use.</p> <p>However dematerialization alone, i.e. substituting or eliminating the need for an emissions-intensive product or process, has an abatement potential of 0.5 Gt CO₂eq by 2020, and the use of the services that make such dematerialization possible (e-commerce, telecommuting, audio- and video-conferencing, etc.), is constantly increasing with a direct impact on revenues for companies and savings for society and the environment.</p>		
			<p>Emissions to air 1. Greenhouse Gases</p>	109	Mediating Institution
			<p>Energy management [including carbon/air emissions]</p> <p>Scope 1, 2, and 3 measurements; reduction targets (where applicable) for energy use; use of renewable energy; emission abatement through different approaches (carbon credits, reforestation, abatement systems at factory level to neutralize emissions)</p> <p>This is widely recognized as a key issue facing society due to impacts on climate change.</p>	122	Business



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			<p>The EICC Code of Conduct, Environmental Section, Provision 2 states: "Pollution Prevention and Resource Reduction -- Waste of all types, including water and energy, are to be reduced or eliminated at the source or by practices such as modifying production, maintenance and facility processes, materials substitution, conservation, recycling and re-using materials."</p> <p>The EICC Code, Environmental Section, Provision 5 states: "Air Emissions -- Air emissions of volatile organic chemicals, aerosols, corrosives, particulates, ozone depleting chemicals and combustion by-products generated from operations are to be characterized, monitored, controlled and treated as required prior to discharge."</p>		
			<p>Traditionally, companies in the European Software sector were regarded as low impact companies from an environmental perspective. However, the ICT sector's CO2 emissions are estimated by the UN to already account for 1.4% of worldwide CO2 emissions. The sector could overtake the aviation sector by 2020, with global ICT emissions projected to rise at a rate of 6% p.a. over the next 10 years. Among the factors driving the increase is booming demand for ICT in developing countries.</p>	479	Business
	Electronic waste (e-waste)	Hazardous substances	<p>Waste management [including Hazardous Waste Management]</p> <p>Percent of total waste going to a landfill; Reduction target for waste going to landfill; Tons of total hazardous waste out of total waste; Waste recycling and reuse of total waste; Waste under Basil Convention (waste</p>	122	Business



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			<p>transported as a percent of total hazardous waste)</p> <p>The impact of waste from manufacturing of electronics products is significant due to use of chemical substances used in the production processes.</p> <p>The EICC Code of Conduct, Environmental Section, Provision 3 states: "Hazardous Substances -- Chemicals and other materials posing a hazard if released to the environment are to be identified and managed to ensure their safe handling, movement, storage, use, recycling or reuse and disposal."</p> <p>The EICC Code of Conduct, Environmental Section, Provision 4 states: "Wastewater and Solid Waste -- Wastewater and solid waste generated from operations, industrial processes and sanitation facilities are to be characterized, monitored, controlled and treated as required prior to discharge or disposal."</p>		
			<p>Electronic waste, e-waste, e-scrap, or waste electrical and electronic equipment (WEEE) describes discarded electrical or electronic devices</p> <p>Some electronic scrap components, such as CRTs, may contain contaminants such as lead, cadmium, beryllium, or brominated flame retardants. Even in developed countries recycling and disposal of e-waste may involve significant risk to workers and communities and great care must be taken to avoid unsafe exposure in recycling operations and leaching of material such as heavy metals from landfills and incinerator ashes</p>	29	Business



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	End-of-life of products	Take-back and product recycling	Version 17, released in November 2011, of the Greenpeace Guide to Greener Electronics ranks companies	227	Civil Society Organization
	Eco-efficiency and recycling		The sector's main environmental impacts stem from its office operations, which can be addressed through recycling and eco-efficiency programs.	460	Financial Markets & Information Users
Social	Working conditions	Freely chosen employment - Organization and supply chain	<p>Freely chosen employment</p> <p>Percent of workers by various demographics: full time, part time, local, migrant; All recruitment/agency fees paid by a worker in order to obtain employment (considering there may be several intermediaries between home country and start of employment); worker turnover; extent to which companies reimburse workers for employment fees, and timeframe for reimbursement; percent of workers whose passport/identity documents are kept from them; bonded training fees that workers must repay</p> <p>There is an increased focus on this topic due to modern slavery issues such as debt bondage, higher agency-based worker fees, human trafficking. Global regulation is starting to address this through transparency measures and should be included in supply chain management and reporting.</p> <p>The EICC Code of Conduct, Labor Section, Provision 1 states: "Freely Chosen Employment -- Forced, bonded (including debt bondage) or indentured labor,</p>	122	Business



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			involuntary prison labor, slavery or trafficking of persons shall not to be used. This includes transporting, harboring, recruiting, transferring or receiving vulnerable persons by means of threat, force, coercion, abduction or fraud for the purpose of exploitation. All work must be voluntary and workers shall be free to leave work at any time or terminate their employment. Workers must not be required to surrender any government-issued identification, passports, or work permits as a condition of employment. Excessive fees are unacceptable and all fees charged to workers must be disclosed."		
		Safe and humane working environment	<p>Humane treatment</p> <p>Number of treatment complaints, as a percentage of workers; policy to ensure humane treatment; percent of managers and workers trained on policy; process to communicate policy and how to raise grievances; Employee satisfaction rates as related to quality of life in the context of employee wellbeing (e.g., workers taking own life)</p> <p>Every workers has a right to safe and humane working environment. While not all governments may have regulations to address this, it is important for companies to be able to show that their working environment enhances the working environment and does not detract from it.</p> <p>The EICC Code of Conduct, Labor Section, Provision 5 states: "Humane Treatment</p>	122	Business



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			There is to be no harsh and inhumane treatment including any sexual harassment, sexual abuse, corporal punishment, mental or physical coercion or verbal abuse of workers; nor is there to be the threat of any such treatment. Disciplinary policies and procedures in support of these requirements shall be clearly defined and communicated to workers."		
	Labor conditions	Working hours	<p>Working hours</p> <p>Percent of workers in excess of the legal working hours limit; percent of workers without one day off in seven (consecutive) days; percent of workers exceeding a code of conduct working hours limitation, if it is stricter than legal limits</p> <p>Excessive working hours is a common issue in the electronics sector due to many factors: customer demand planning and purchasing practices and the need for collaboration between customers and suppliers to understand the contributing factors from both; workers expectation; wages. While this is a multi-faceted and highly complex issue, it is one to be addressed through focused efforts by all companies in order to improve employee welfare.</p> <p>The EICC Code of Conduct, Labor Section, Provision 3 states: "Working Hours -- Studies of business practices clearly link worker strain to reduced productivity, increased turnover and increased injury and illness. Workweeks are not to exceed the maximum set by local law. Further, a workweek should not be more than 60</p>	122	Business



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			hours per week, including overtime, except in emergency or unusual situations. Workers shall be allowed at least one day off per seven-day week."		
	Occupational health and safety risks	Hazardous chemicals and machinery use	<p>Occupational health and safety</p> <p>Information covering: Occupational Safety, Emergency Preparedness, Occupational Injury and Illness, Industrial Hygiene, Physically Demanding Work, Machine Safeguarding, and Sanitation, Food, and Housing.</p> <p>There is significant manufacturing in the electronics supply chain with open/automated machinery, use of hazardous chemicals and repetitive motion. Factories should strive to minimize the incidence of work-related injury and illness and promote a safe and healthy work environment that enhances the quality of products and services while aiming to increase worker retention and morale. A facility to striving to meet these objectives will benefit the workers, the company, and the customers.</p> <p>The EICC Code lists seven provisions re: OHS with detailed explanations of standards including Occupational Safety, Emergency Preparedness, Occupational Injury and Illness, Industrial Hygiene, Physically Demanding Work, Machine Safeguarding, and Sanitation, Food, and Housing. Each of these provides important details that EICC members must ensure adherence to in their own operations and supply chain.</p>	122	Business



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	Child labor	Organization and supply chain	<p>Child/young labor</p> <p>Percent of workers under 18 and under 15 for the reporting period; Number of student interns; average length of service for student interns; type of contract for student interns/young workers versus type of work (are they doing full time/regular job activities and therefore should have full pay and benefits); process to ensure young workers are not doing night work, heavy lifting, or work with chemical substances - and percent of workers in those roles; robustness of process to ensure age of young workers</p> <p>Globally, child labor still exists and is occasionally found in the electronics sector supply chain as documented by company CSR reports. As noted by the UN, "child labour is a violation of fundamental human rights and has been shown to hinder children's development, potentially leading to lifelong physical or psychological damage" (cite: http://www.ilo.org/global/standards/subjects-covered-by-international-labour-standards/child-labour/lang--en/index.htm). There is difficulty in China and other countries to ascertain the true age of (migrant) workers. Additionally, it is difficult to stop young workers from being in roles that they are not intended (night work, heavy lifting, working with chemical substances). Young migrant workers are also particularly vulnerable to social isolation due to factory life and living in dormitories.</p>	122	Business



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			The EICC Code of Conduct, Labor Section, Provision 2 states: "Child Labor Avoidance -- Child labor is not to be used in any stage of manufacturing. The term "child" refers to any person under the age of 15 (or 14 where the law of the country permits), or under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is greatest. The use of legitimate workplace apprenticeship programs, which comply with all laws and regulations, is supported. Workers under the age of 18 shall not perform work that is likely to jeopardize the health or safety of young workers."		
	Corruption	Organization and supply chain	<p>Anti-corruption and bribery</p> <p>Policy document, implementation process, percent of workers training on policy</p> <p>The electronics industry exists in countries and regions where corruption and bribery are rampant. The EICC is providing additional guidance, in addition to relevant regulation, that it is not acceptable for members and their supply chains to engage in this type of behavior.</p> <p>The EICC Code of Conduct, Ethics Section, Provision 1 states: "Business Integrity -- The highest standards of integrity are to be upheld in all business interactions. Participants shall have a zero tolerance policy to prohibit any and all forms of bribery, corruption, extortion and embezzlement (covering promising, offering, giving or accepting any bribes). All business dealings should be</p>	122	Business



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			transparently performed and accurately reflected on Participant's business books and records. Monitoring and enforcement procedures shall be implemented to ensure compliance with anti-corruption laws." The EICC Code of Conduct, Ethics Section, Provision 2 states: "No Improper Advantage -- Bribes or other means of obtaining undue or improper advantage are not to be offered or accepted."		
	Customer privacy	Personal information management	Modern technologies like the internet have given rise to a communications revolution, but for search engine providers that handle enormous amounts of private data, this poses challenges in relation to the right to privacy.	66	Mediating Institution
	Information management	Confidentiality	The IT service sector helps companies run their businesses efficiently through software applications and integration. A secure use of information technology and a rigorously enforced code of conduct covering access to confidential data provide client privacy protection. Companies need effective knowledge management and training to attract and retain qualified staff. Leading companies can access and share the knowledge base of a global network to create customized solutions.	460	Financial Markets & Information Users
		Internet user privacy	PRIVACY: Article 12 of the UDHR states that "No one shall be subjected to arbitrary interference with his privacy, family, home or correspondence, nor to attacks upon his honor and reputation. Everyone has the right to the protection of the law against such interference or attacks." Many ICT companies hold significant amounts of	14, 200	Mediating Institution



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			<p>personal information about users (e.g. call records, caller locations, payment details) and are required to allow “lawful intercept” (e.g. real time surveillance, or the provision of analysis and evidence) for law enforcement agencies. Providing assistance to law enforcement agencies can have positive consequences for human rights (e.g. when information is used to tackle violent crime) or negative consequences for human rights (e.g. when information is used in a human rights violation by government). Therefore it is important that companies describe their policies and processes to assist law enforcement agencies, and describe their approach in high risk markets. This can also include important data about scale and response - e.g. number of requests received, % complied with - and accompanying narrative.</p> <p>We live in an age where more and more of our personal information is held on our behalf by companies (e.g. cloud computing) or where the use of common ICT services results in companies necessarily holding vast amounts of personal information. This is massively increasing the significance of privacy as a human right - but also the responsible or irresponsible stewardship of this personal information can have a material impact on other human rights, such as security of person, especially in the context of company relationship with law enforcement agencies in high risk markets. This makes privacy material to stakeholders (it's their right to privacy) and to business (since being a trusted host of data is important market positioning).</p>		



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			<p>The existing GRI Guidelines do not reference privacy in the list of potentially relevant human rights, which is a massive omission given that privacy is a human right. While privacy does have a disclosure item in the "product responsibility" section, this only covers the security aspect of privacy (i.e. whether there are any security breaches) and not the human rights issue of how personal information is shared with law enforcement agencies, especially in high risk locations. In addition, it is worth noting that Privacy is generally applicable, rather than specific to ICT companies, given the amount of personal information all types of company hold these days (think retail, banking, travel, etc)</p>		
	Consumer information	Product labeling and environmental impact information	<p>Product stewardship [including Restricted Materials Management, Life Cycle Assessment approach]</p> <p>percentage of products that comply with relevant legislation on chemical content; Percent of products for which lifecycle assessments have been carried out; Information on any eco-labels relating to product lifecycle assessment; Product environmental footprint including but not limited to CO2 emissions and water consumption throughout product lifecycle; Relevant information on product environmental impact in other phases of lifecycle (energy consumption and use; end of life - disposal, takeback programs)</p> <p>The reality is that the current trend for consumer products including electronics is quick planned</p>	122	Business



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			<p>obsolescence. Therefore, it is critical to understand the impact on the environment and driving that information to consumers to understand the impact of their buying behavior. Providing information by product is key to help consumers understand environmental impacts.</p> <p>The EICC Code of Conduct, Environment Section, Provision 6 states: "Product Content Restrictions -- Participants are to adhere to all applicable laws, regulations and customer requirements regarding prohibition or restriction of specific substances, including labeling for recycling and disposal."</p>		
	Management of access to content	Censorship	<p>Concerns have been raised regarding the ability of ISPs to filter information and censor customers. This has been the case in countries like China, where ISPs have allegedly colluded with the Chinese government to censor information, but this can also happen in developed countries. China has ordered PC makers to load internet filtering software from a Chinese company, Green dam, on all machines on sale from 1 July 2009. The order, officially directed at filtering pornography, could give officials far more power to block political content as well.</p> <p>Tension continues to build over the issue, causing consternation among international technology companies. At the same time, the New York Times (Jan 2010) reports that more than a million people in China, including human rights activists and expatriates, are using special software to circumvent the nation's</p>	479	Business



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			complex online censorship system, known as the 'Great Firewall'.		
		Freedom of expression	<p>FREEDOM OF EXPRESSION: Article 19 of the UDHR states that "everyone has the right to freedom of opinion and expression; this right includes freedom to hold opinions without interference and to seek, receive and impart information and ideas through any media and regardless of frontiers."</p> <p>Internet companies come under significant pressure from governments to remove or block access to content generated by users. Similarly, telecommunications companies can come under significant pressure to restrict communications, especially during times of crisis, conflict or unrest. Methods requested can include the filtering or blocking of SMS messages or the suspension of mobile services. Therefore it is important that companies describe their policies and processes to assist law enforcement agencies, and describe their approach in high risk markets. This can also include important data about scale and response - e.g. number of take down requests received, % complied with - and accompanying narrative describing the response.</p> <p>We live in an age where the right to freedom of expression is increasingly taking place on private networks and mediated by private companies. In other words, the approaches taken by private companies to content restrictions can have a material impact on our ability to realize our human right to freedom of</p>	14, 200	Mediating Institution



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			<p>expression. This makes freedom of expression material to stakeholders (it's their right to freedom of expression) and to business (since being a trusted host of content is important market positioning).</p> <p>The existing GRI Guidelines do not reference freedom of expression in the list of potentially relevant human rights, which is a massive omission given that freedom is a human right - indeed, significant recent events (e.g. the Arab Spring) have been driven by the right to freedom of expression. Unlike privacy, freedom of expression does not have a disclosure item in the "product responsibility" section of the GRI either - freedom of expression seems to be the forgotten human right!</p>		
	Child online protection	Internet use	<p>Protection of children and minors from threats to which they may be exposed when on-line and in general when using ICT resources.</p> <p>Actions - mainly technical and educational - put in place aiming at preventing threats, aimed at children, parents and educators.</p> <p>The Internet, mobile phones and other electronic media provide children and young people with levels of access to information, culture, communication and entertainment impossible to imagine just 20 years ago. However the Internet and associated technologies have made abusive images of children easier to create and distribute, and provide significant new opportunities for abusers to access and make contact with children and</p>	464, 520	Business



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			<p>young people online. While ICTs have not created crimes involving sexual abuse and exploitation of children, they have enhanced the scale and potential of some old and familiar ones and opened the doors to violation of privacy, grooming, cyberbullying and other threats against which young generations must be protected,</p> <p>According to the findings of the EU Kids Online Survey - the pan-European study funded by the European Commissions' Safer Internet Programme in order to strengthen the evidence base for policies regarding online safety - which looked at risks and safety on the internet from the perspective of children aged 9-16 and their parents, 93% of 9-16 year old users go online at least weekly (60% go online every day or almost every day). And the average age of first internet use is seven in Denmark and Sweden and eight in several Northern European countries. Across all countries, one third of 9-10 year olds who use the internet go online daily, this rising to 80% of 15-16 year olds. 59% of 9-16 year olds have a social networking profile and among social network users, 26% have public profiles.</p> <p>Although risk does not necessarily result in harm, as reported by children, these statistics are quite impressive and clearly show the importance of guidance and monitoring from parents and educators, as well as the need of making available specific measures to manage the risks properly.</p>		
			Child online protection	334, 520	Mediating Institution



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			<p>Policies and management processes.</p> <p>Breach of the code leads to violation of the following human rights: Universal declaration of human rights : articles 1, 2, 3 and 9 Convention on the rights of the child: articles 2, 3, 13, 16, 32, 34, 36</p>		
	Green IT	Environmentally friendly practices in manufacturing, product use and electronic waste	Green IT: Logica has developed a Green IT offering that creates solutions to improve the clients environmental strategy and limit their impact, including energy efficiency management systems and smart metering, carbon footprint monitoring and electric vehicle charging schemes.	479	Business
	ICT based solutions and innovation	Energy efficient solutions	<p>The ICT sector holds many of the keys to reaching our climate goals by innovating solutions to mitigate greenhouse gas emissions and increase energy efficiency. Technologies that enable smart grids, zero emissions buildings, and more efficient transport systems are central to efforts to combat climate change.</p> <p>IT energy-related 'smart' solutions have the ability to put consumers in command of their electricity use and pave the way for dramatic improvements in energy efficiency and use of renewable energy</p> <p>The level of disclosure of investment in emission reducing solutions is disappointing</p>	224	Civil Society Organization



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Other	Corporate governance	Transparency of business practices	Companies can restore shareholder confidence in their corporate governance only by becoming more transparent, particularly with regard to disclosures of business practices	460	Financial Markets & Information Users
		Gender participation on governance bodies	<p>GOVERNANCE / EUROPE: boardroom lady boom: is it possible without quotas? On 22 June, the CapitalCom agency published its 2011 survey into the boardroom gender mix of CAC 40 companies, with fairly encouraging results: the proportion of women on the board has doubled in recent years, from 10.5% in 2009 to 20.8% in 2011.</p> <p>In January, the French parliament adopted legislation imposing quotas for the proportion of women on the board of major companies. Under the measures, the development of female board membership is mandatory and gradual: 20% for listed groups, public companies of an administrative, industrial and commercial nature by January 2014, rising to 40% by January 2017. The law also stipulates that companies with no women present on their board must appoint at least one within six months of it being on the statute books (voted on 13 January 2011). In France, some 2,000 companies are affected (the 650 largest listed firms and companies with more than 500 employees and those generating sales in excess of €50bn). In terms of sanctions for noncompliance, appointments that run counter to the parity principles are to be declared null and void and attendance fees are to be temporarily suspended.</p>	389	Financial Markets & Information Users



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			<p>At the European level and at the instigation of the Vice-president of the European Commission, Viviane Reding, the European parliament will decide in March 2012 on whether to adopt common legislation on this matter (a mandatory proportion of women in decision-making positions of 30% in 2015 and 40% in 2020). This will depend on the level of improvement seen based on the selfregulation of European companies, in accordance with the equality initiative adopted by the European Commission in December 2010 and the European parliament resolution of 17 January 2008 calling for the Commission and member states to promote a balance between women and men on company boards, particularly where member states are shareholders.</p> <p>Europe as a whole illustrates the degree of hesitation between a soft-law approach and conventional legislation (quotas in this instance), but it is clear from the experience at national level that the second method tends to get much better results.</p>		
	Business restructuring	Labor turnover	<p>However, the economic crisis pushed many large companies to conduct massive restructuring. Logica has led in best practice in this area, entering an agreement with the European Works Council on a set of key principles and solutions that the company can implement at short notice on a pan European basis in case of a restructuring. The agreement represents a form of collaboration with staff representatives.</p> <p>New developments in the industry mean it is now more important than ever for these companies to have</p>	479	Business



Sustainability Category	Topic	Topic Specification (if available)	Explanation	Reference(s) ¹	Constituency
			<p>effective Human Capital management. For example, Software as a service (SaaS) is software that is deployed over the internet. The provider licenses applications to customers as a service on demand, through a subscription, in a 'pay-as-you-go' model, offering a lower cost, more flexible way for business to acquire and use IT. Our financial team believes that areas such as SaaS, cloud computing and Voice over Internet Protocol (VoIP) are likely to rapidly transform the software industry. However, it is the most challenging to find IT professionals with networking skills in these new areas.</p>		
	Supplier screening	Adherence to codes, regulations and policies in the supply chain	<p>Supply chain code dissemination [including how member is ensuring at least Tier 1 suppliers understand and adhere to EICC Code]</p> <p>Percent of members adopting a common code of conduct; Process of assessing nonconformance to the Code (self-assessments, audits, corrective action plans); Percent of Tier 1 suppliers that have adopted the common code of conduct; Percent of suppliers being assessed against the code of conduct; Results of findings of code assessments; Process for supporting suppliers in becoming compliant with the code of conduct</p> <p>It is important for the electronics supply chain to be following a common code in order to drive improvements at the broadest level possible. A common code also provides a singular foundation for other programs, such as a common audit protocol. This allows facilities to focus on CSR improvements and not spending</p>	122	Business



Sustainability Category	Topic	Topic Specification (if available)	Explanation	Reference(s) ¹	Constituency
			<p>time on reacting to multiple codes and associated tools.</p> <p>The EICC Code of Conduct, Management Systems Section, Provision 12 states: "Supplier Responsibility -- A process to communicate Code requirements to suppliers and to monitor supplier compliance to the Code." The EICC Code of Conduct also states in the introduction that "Participants must regard the Code as a total supply chain initiative. At a minimum, Participants shall also require its next tier suppliers to acknowledge and implement the Code."</p>		
		Environmental, social and labor conditions	<p>Sustainable procurement which integrates requirements, specifications and criteria that are compatible and in favour of the protection of the environment, of social progress and in support of economic development</p> <p>Risk identification process Supplier Relationship Management practices Specific initiatives carried out at individual level or in cooperation with other stakeholders (such as other enterprises involved in the process, NGOs, international organizations, etc.). Policy on conflict minerals. Results and areas for improvement. Due to its nature, an ICT supply chain includes several environmental impacts that have to be managed properly (i.e., wastes, use of hazardous materials, energy consumption, CO2 emissions, etc.). Such impacts can be managed adopting responsible procurement processes and practices, and establishing effective cooperation</p>	333, 414	Business



Sustainability Category	Topic	Topic Specification (if available)	Explanation	Reference(s) ¹	Constituency
			<p>with suppliers.</p> <p>Furthermore hi-tech equipment (finished or parts/sub-assemblies) is normally sourced from countries where the cost of labour is lower and the basic CSR principles and labour standards may not be applied. Some of the minerals that are widely used in electronic equipment (Tantalum, Tin, Tungsten and Gold) are mined in conditions of armed conflict and human rights abuses, like in the DRC.</p> <p>It is part of companies' risk management to make sure that goods and services are sourced in a responsible manner. CSR risks can affect business continuity, reputation, revenues, stock value, compliance, etc. of an enterprise which in turn can have consequences across the whole value chain.</p> <p>Even a relatively small supply chain disruption caused by a localized event may have consequences across the global economic system, (WEF, 2008). Vulnerabilities to the supply chain are generally poorly understood and managed. Partly because the risks are obscured, as customers may be indirectly exposed to a global risk disruption through a complex range of sub- supplier arrangements.</p> <p>The objective of responsible enterprises is to create long-term value for their stakeholders by doing business in a sustainable way: sustainable procurement is one of the practices that can enable value creation.</p>		

¹All references can be found at <https://www.globalreporting.org/reporting/sector-guidance/Topics-Research/Pages/default.aspx>



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° Resource available on request and/or for a fee.

