



**GSSB** Global  
Sustainability  
Standards Board

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## Transition to GRI Standards

### *Item 05 – Exposure draft of GRI Standards Glossary (Part 2)*

#### For GSSB approval

<b>Date</b>	2 May 2016
<b>Meeting</b>	16-17 May 2016
<b>Project</b>	Transition to GRI Standards
<b>Description</b>	As part of the move to become a standard setter, the Global Sustainability Standards Board (GSSB) has decided that the G4 Guidelines need to be transitioned to GRI Sustainability Reporting Standards. This paper presents an exposure draft of the <i>GRI Standards Glossary (Part 2)</i> , for GSSB approval. Key changes are highlighted within comment boxes throughout this document and set out in the 'Explanatory memo' section in the front.

This document has been prepared by the GRI Standards Division. It is provided as a convenience to observers at meetings of the Global Sustainability Standards Board (GSSB), to assist them in following the Board's discussion. It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard-setting body of GRI. For more information visit [www.globalreporting.org](http://www.globalreporting.org).

## *Explanatory memorandum*

This explanatory memorandum sets out the objectives of the Transition to Standards, the significant proposals contained within this exposure draft of *GRI Standards Glossary (Part 2)* and a summary of the GSSB's involvement and views on the development of this draft.

### Objectives for the Transition to Standards

The following objectives were considered during the development of this exposure draft:

- devising a modular format that allows the Standards to be updated independently when the need arises and that facilitates continuous improvement
- ensuring minimal disruption of G4 disclosure requirements and their methodologies
- preserving the Reporting Principles and the focus on materiality
- clarifying certain G4 concepts and disclosures that are not clearly understood by users, based on available G4 FAQs and GSSB input
- clarifying what is required, versus what is recommended or what is just guidance
- reducing unnecessary duplication of content
- making individual elements of G4 easier to find
- allowing for flexibility in reporting options and formats

In addition, the transition to Standards offers an opportunity to increase the overall user-friendliness and the technical quality and robustness of the Standards.

### Significant proposals and changes in *the GRI Standards Glossary (Part 2)*

This draft GRI Standards Glossary (Part 2) incorporates and updates the terms and definitions from the G4 Glossary used in the second set of GRI Standards exposure drafts released for public comment on 19 April 2016. This content has been revised in line with the project objectives set out above.

When reviewing the G4 Glossary for transition into the GRI Standards, the terms and definitions were revised and updated by:

- applying best practice and improved style to the terms and glossary definitions;
- deleting, revising or creating terms as necessitated by the new structure of the GRI Standards, or to improve clarity; and
- deleting or revising terms based on input from the Employee/Worker ad-hoc Technical Committee. (This process is further described in Item 03.)

Additional detail on these proposals can be found in the background document on the Transition to Standards, available on the [online consultation platform here](#).

Notable changes in the terms and definitions included in this draft GRI Standards Glossary (Part 2) are summarized as follows:

- **Definitions from G4 that have been revised in the GRI Standards:** absentee, absentee rate, business partner, employee, entry level wage, fatality, indigenous peoples,

injury rate, local community, local minimum wage, lost day, lost day rate, occupational disease rate, parental leave, product (or service) category, regular performance and career development review, security personnel, serious disease, significant operational change, supplier, (~~total~~) water discharge, training, worker, and young worker.

- **Definitions from G4 that have been repurposed as guidance text in the GRI Standards:** formal committee, local employee and type of non-compliance.
- **Definitions that are new in the GRI Standards, but based on existing G4 Guidelines content:** market presence.
- **Definitions from G4 that have been deleted:** logistical purposes, and transportation, supervised worker, total workforce, and transportation of the members of the organization's workforce.

### GSSB's involvement and views on the development of this draft

For the Transition to Standards, the full GSSB membership oversaw the development of the draft Standards and Glossary of Terms; no additional Project Working Groups were appointed. Therefore the views of the GSSB on the development of this draft GRI Standards Glossary are reflected in the summary of main proposals above and in the public exposure draft itself, which was discussed and approved by the GSSB for public exposure at its meeting on 16-17<sup>th</sup> May 2016. Meeting minutes and a full recording of the meeting can be accessed on the [GSSB website here](#).

# I GRI Standards Glossary (Part 2) 2016

Discussion document - This document does not represent an official position of the GSSB

## 2 Introduction

### 3 *About this paper*

4 This paper sets out a draft of the GRI Standards Glossary of terms (GRI Standards Glossary)  
5 used in the second group of GRI Standards prepared for public consultation. This updates the  
6 list of terms and definitions that were formerly found in the G4 Glossary.

7 This paper includes all terms from G4 Glossary which have not been changed, except to  
8 standardize them for the style and method of presentation. It also contains all new terms, terms  
9 with changed definitions, and deleted terms, which are applicable for the second group of GRI  
10 Standards. Many of these terms were revised based on recommendations from the  
11 Employee/Worker ad-hoc Technical Committee (see Item 03).

12 All changes to definitions are captured in comment boxes next to the individual terms. The  
13 comment boxes also contain the previous G4 definition of changed or deleted terms, for  
14 reference.

15 Terms will be presented in the format of this paper for the final GRI Standards Glossary. All  
16 defined terms used in other definitions will be called out in some way, as decided in consultation  
17 with the design agency.

### 18 *GSSB feedback requested*

19 The GSSB is asked to please review the revised definitions in this paper and to indicate any  
20 major concerns or substantive points of disagreement. Feedback is requested to be sent to the  
21 chair of the GSSB, copying the Standards Division, by 9 May 2016.

22

## 23 Glossary of terms (Part 2)

Key: definitions in **red underline** are new, revised, or suggested to be deleted

24

### 25 **absentee**

26 worker performing work that is controlled by the organization or that is being  
27 performed in workplaces that the organization controls, who is absent from work  
28 because of incapacity of any kind, not just as the result of work-related injury or disease

29 NOTE: Absentee excludes permitted leave absences such as holidays, sick leave, study,  
30 maternity or paternity leave, and compassionate leave.

### 31 **absentee rate**

32 measure of actual absentee days lost, expressed as a percentage of total days scheduled  
33 to be worked by workers performing work that is controlled by the organization or that  
34 is being performed in workplaces that the organization controls for the same period

### 35 **anti-competitive behavior**

36 actions of the organization or employees that can result in collusion with potential  
37 competitors, with the purpose of limiting the effects of market competition

38 NOTE: Examples of anti-competitive behavior actions can include fixing prices,  
39 coordinating bids, creating market or output restrictions, imposing geographic quotas, or  
40 allocating customers, suppliers, geographic areas, and product lines.

### 41 **anti-trust and monopoly practice**

42 action of the organization that can result in collusion to erect barriers for entry to the  
43 sector, or another collusive action that prevents competition

44 NOTE: Examples of collusive actions can include unfair business practices, abuse of  
45 market position, cartels, anti-competitive mergers, and price-fixing.

### 46 **area of high biodiversity value**

47 area not subject to legal protection, but recognized for important biodiversity features  
48 by a number of governmental and non-governmental organizations

49 NOTE 1: Areas of high biodiversity value include habitats that are a priority for  
50 conservation, which are often defined in National Biodiversity Strategies and Action  
51 Plans prepared under the UN 'Convention on Biological Diversity' (1992).

52 NOTE 2: Several international conservation organizations have identified particular areas  
53 of high biodiversity value.

### 54 **area protected**

55 area that is protected from any harm during operational activities, and where the  
56 environment remains in its original state with a healthy functioning ecosystem

57

58 **area restored**

59 area that was used during or affected by operational activities, and where remediation  
60 measures have either restored the environment to its original state, or to a state where  
61 it has a healthy and functioning ecosystem

62 **basic salary**

63 fixed, minimum amount paid to an employee for performing his or her duties

64 NOTE: Basic salary does not include any additional remuneration, such as payments for  
65 overtime working or bonuses.

66 **benefit**

67 direct benefit provided in the form of financial contributions, care paid for by the  
68 organization, or the reimbursement of expenses borne by the employee

69 NOTE 1: Redundancy payments over and above legal minimums, lay-off pay, extra  
70 employment injury benefit, survivors' benefits, and extra paid holiday entitlements can  
71 also be included as a benefit.

72 **breach of customer privacy**

73 any non-compliance with existing legal regulations and voluntary standards regarding the  
74 protection of customer privacy

75 **business partner**

76 business partners include, among others, suppliers, agents, lobbyists and other  
77 intermediaries, joint venture and consortia partners, governments, customers, and  
78 clients

79 NOTE: In the GRI Standards, suppliers can include brokers, consultants, contractors,  
80 distributors, franchisees or licensees, independent contractors, manufacturers, primary  
81 producers, sub-contractors and wholesalers.

82 **career ending**

83 retirement by reaching statutory national retiring age, or termination of employment

84 **child**

85 all persons under the age of 15 years, or under the age of completion of compulsory  
86 schooling, whichever is higher

87 NOTE 1: Exceptions can occur in certain countries where economies and educational  
88 facilities are insufficiently developed and a minimum age of 14 years applies. These  
89 countries of exception are specified by the International Labour Organization (ILO) in  
90 response to a special application by the country concerned and in consultation with  
91 representative organizations of employers and workers.

92 NOTE 2: The ILO Convention 138 'Minimum Age Convention' (1973) refers to both  
93 child labor and young workers.

94

95

**96 collective action to combat corruption**

97 voluntary engagement with initiatives and stakeholders to improve the broader  
98 operating environment and culture, in order to combat corruption

99 NOTE: Collective action to combat corruption can include proactive collaboration with  
100 peers, governments and the wider public sector, trade unions and civil society  
101 organizations.

**102 community development program**

103 plan that details actions to minimize, mitigate, and compensate for adverse social and  
104 economic impacts, and to identify opportunities and actions to enhance positive impacts  
105 of a project on the community

**106 confirmed incident of corruption**

107 incident of corruption that has been found to be substantiated

108 NOTE: Confirmed incidents of corruption do not include incidents of corruption that  
109 are still under investigation in the reporting period.

**110 conservation and efficiency initiative**

111 organizational or technological modification that allows a defined process or task to be  
112 carried out using less energy

113 NOTE: Conservation and efficiency initiatives include process redesign, the conversion  
114 and retrofitting of equipment such as energy-efficient lighting, or the elimination of  
115 unnecessary energy use due to changes in behavior.

**116 continued employability**

117 adaptation to the changing demands of the workplace through the acquisition of new  
118 skills

**119 corruption**

120 'abuse of entrusted power for private gain',<sup>1</sup> which can be instigated by individuals or  
121 organizations

122 NOTE: In the GRI Standards, corruption includes practices such as bribery, facilitation  
123 payments, fraud, extortion, collusion, and money laundering. It also includes an offer or  
124 receipt of any gift, loan, fee, reward, or other advantage to or from any person as an  
125 inducement to do something that is dishonest, illegal, or a breach of trust in the conduct  
126 of the enterprise's business.<sup>2</sup> This can include cash or in-kind benefits, such as free  
127 goods, gifts, and holidays, or special personal services provided for the purpose of an  
128 improper advantage or that can result in moral pressure to receive such an advantage.

<sup>1</sup> Transparency International

<sup>2</sup> These definitions are based on Transparency International, 'Business Principles for Countering Bribery', 2011.

129

**130 customer privacy**

131 right of the customer to privacy and personal refuge

132 NOTE 1: Customer privacy includes matters such as the protection of data; the use of  
 133 information or data for its original intended purpose only, unless specifically agreed  
 134 otherwise; the obligation to observe confidentiality; and the protection of information or  
 135 data from misuse or theft.

136 NOTE 2: Customers are understood to include end-customers (consumers) as well as  
 137 business-to-business customers.

**138 defined benefit plan**

139 post-employment benefit plan other than a defined contribution plan

**140 defined contribution plan**

141 post-employment benefit plan under which an entity pays fixed contributions into a  
 142 separate entity (a fund) and will have no legal or constructive obligation to pay further  
 143 contributions if the fund does not hold sufficient assets to pay all employee benefits  
 144 relating to employee service in the current and prior periods

**145 discrimination**

146 act and result of treating persons unequally by imposing unequal burdens or denying  
 147 benefits rather than treating each person fairly on the basis of individual merit

148 NOTE: Discrimination can also include harassment, defined as a course of comments or  
 149 actions that are unwelcome, or should reasonably be known to be unwelcome, to the  
 150 person towards whom they are addressed.

**151 employee**

152 individual who is in an employment relationship with the organization, according to  
 153 national law or its application

**154 employee category**

155 breakdown of employees by level and function

156 NOTE 1: Examples of employee level include senior management and middle  
 157 management.

158 NOTE 2: Examples of employee function include technical, administrative and  
 159 production functions.

160 NOTE 3: This information is derived from the organization's own human resources  
 161 system.

**162 employee turnover**

163 employees who leave the organization voluntarily or due to dismissal, retirement, or  
 164 death in service

165

**166 employment contract**

167 contract as recognized under national law or practice that can be written, verbal, or  
 168 implicit (that is, when all the characteristics of employment are present but without a  
 169 written or witnessed verbal contract).

170 *Indefinite or permanent contract:* A permanent employment contract is a contract with an  
 171 employee, for full-time or part-time work, for an indeterminate period.

172 *Fixed term or temporary contract:* A fixed term employment contract is an employment  
 173 contract as defined above that ends when a specific time period expires, or when a  
 174 specific task that has a time estimate attached is completed. A temporary employment  
 175 contract is of limited duration, which is terminated by a specific event, including the end  
 176 of a project or work phase or return of replaced personnel.

**177 employment type**

178 *Full-time:* A 'full-time employee' is an employee whose working hours per week, month  
 179 or year are defined according to national legislation and practice regarding working time.

180 *Part-time:* A 'part-time employee' is an employee whose working hours per week, month,  
 181 or year are less than 'full-time' as defined above.

182 NOTE: National legislation can, for example, define that 'full-time' means a minimum of  
 183 nine months per year and a minimum of 30 hours per week.

**184 energy reduction**

185 amount of energy no longer used or needed to carry out the same processes or tasks

186 NOTE: Energy reduction does not include overall reduction in energy consumption  
 187 from reducing production capacity or outsourcing organizational activities.

**188 entry level wage**

189 full-time wage in the lowest employment category

190 NOTE: Intern or apprentice wages are not considered entry level wages.

**191 environmental laws and regulations**

192 regulations related to all types of environmental issues applicable to the organization

193 NOTE 1: Environmental issues can include those such as emissions, effluents, and waste,  
 194 as well as material use, energy, water, and biodiversity.

195 NOTE 2: Environmental laws and regulations can include binding voluntary agreements  
 196 that are made with regulatory authorities and developed as a substitute for implementing  
 197 a new regulation.

198 NOTE 3: Voluntary agreements can be applicable if the organization directly joins the  
 199 agreement, or if public agencies make the agreement applicable to organizations in their  
 200 territory through legislation or regulation.

201

202 **environmental protection expenditure**

203 expenditures on environmental protection by the organization, or on its behalf, to  
204 prevent, reduce, control, and document environmental aspects, impacts, and hazards

205 NOTE: Environmental protection expenditures also include expenditures on disposal,  
206 treatment, sanitation, and clean-up.

207 **fatality**

208 death of a worker occurring in the current reporting period, arising from an  
209 occupational injury or disease sustained or contracted while performing work that is  
210 controlled by the organization or that is being performed in workplaces that the  
211 organization controls

212 **financial assistance**

213 direct or indirect financial benefits that do not represent a transaction of goods and  
214 services, but which are an incentive or compensation for actions taken, the cost of an  
215 asset, or expenses incurred

216 NOTE: The provider of financial assistance does not expect a direct financial return  
217 from the assistance offered.

218 **forced or compulsory labor**

219 all work and service that is exacted from any person under the menace of any penalty  
220 and for which the said person has not offered herself or himself voluntarily

221 NOTE 1: This definition is based on ILO Convention 29 'Forced Labour Convention'  
222 (1930).

223 NOTE 2: The most extreme examples of forced or compulsory labor are slave labor  
224 and bonded labor, but debts can also be used as a means of maintaining workers in a  
225 state of forced labor.

226 NOTE 3: Examples of forced labor include: withholding identity papers, requiring  
227 compulsory deposits, and compelling workers, under threat of firing, to work extra  
228 hours to which they have not previously agreed.

229 **formal agreement**

230 written document signed by both parties declaring a mutual intention to abide by what is  
231 contained in the documents

232 NOTE: A formal agreement can include, for example, a local collective bargaining  
233 agreement, or a national or international framework agreement.

234 **formal committee**235 **formal grievance mechanism**

236 system consisting of specified procedures, roles and rules for methodically addressing  
237 complaints as well as resolving disputes

- 238 NOTE: Formal grievance mechanisms are expected to be legitimate, accessible,  
239 predictable, equitable, rights-compatible, clear and transparent, and based on dialogue  
240 and mediation.
- 241 **freedom of association**
- 242 right of workers and employers to establish and join organizations of their own choosing  
243 without the need for prior authorization
- 244 **full coverage**
- 245 plan assets that meet or exceed plan obligations
- 246 **governance body**
- 247 committee or board responsible for the strategic guidance of the organization, the  
248 effective monitoring of management, and the accountability of management to the  
249 broader organization and its stakeholders
- 250 **human rights clause**
- 251 specific term in a written agreement that defines minimum expectations of performance  
252 with respect to human rights as a requirement for investment
- 253 **human rights review**
- 254 formal or documented assessment process that applies a set of human rights  
255 performance criteria
- 256 **human rights screening**
- 257 formal or documented process that applies a set of human rights performance criteria as  
258 one of the factors to determine whether to proceed with a business relationship
- 259 **incident**
- 260 legal action or complaint registered with the organization or competent authorities  
261 through a formal process, or an instance of non-compliance identified by the  
262 organization through established procedures
- 263 NOTE: Established procedures to identify instances of non-compliance can include  
264 management system audits or formal monitoring programs.
- 265 **indicator of diversity**
- 266 indicator of diversity for which the organization gathers data
- 267 NOTE: Examples of such indicators of diversity can include citizenship, ancestry and  
268 ethnic origin, creed, and disability.
- 269 **indigenous peoples**
- 270 indigenous peoples are generally identified as those whose social, cultural, political, and  
271 economic conditions distinguish them from other sections of the national community and  
272 whose status is regulated wholly or partially by their own customs or traditions, or by  
273 special laws or regulations; or those who descended from the populations that inhabited a  
274 country, or a geographical region to which the country belongs, at the time of conquest,

275 colonization or the establishment of present state boundaries; and who, irrespective of their  
 276 legal status, retain some or all of their own economic, environmental, cultural and political  
 277 institutions

278 NOTE: This definition is based on the International Labour Organization (ILO)  
 279 Convention 169, 'Indigenous and Tribal Peoples Convention' (1991).

280 **injury**

281 non-fatal or fatal injury arising out of, or in the course of, work

282 **injury rate**

283 frequency of injuries, relative to the total time worked by all workers performing work  
 284 that is controlled by the organization, or that is performed in workplaces that the  
 285 organization controls, during the reporting period

286 **IUCN (International Union for Conservation of Nature) Red List of Threatened  
 287 Species**

288 inventory of the global conservation status of plant and animal species, developed by the  
 289 International Union for Conservation of Nature (IUCN)<sup>3</sup>

290 **lifelong learning**

291 acquiring and updating abilities, knowledge, qualifications, and interests throughout life,  
 292 from pre-school years to post-retirement

293 **local community**

294 persons or groups of persons living and/or working in any areas that are economically,  
 295 socially or environmentally impacted (positively or negatively) by an organization's  
 296 operations

297 NOTE: The local community can range from persons living adjacent to operations to  
 298 isolated settlements at a distance from operations, but which are still likely to be  
 299 affected by these operations.

300 **local**

301 a geographical definition, which can include a community surrounding operations, a  
 302 region within a country, or a country

303 **local employee**

304 **local minimum wage**

305 minimum compensation for employment per hour, or other unit of time, allowed under  
 306 law

307 NOTE: Some countries have numerous minimum wages, such as by state or province or  
 308 by employment category.

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<sup>3</sup> International Union for Conservation of Nature (IUCN), *Red List of Threatened Species*,  
<http://www.iucnredlist.org/>, accessed 26 April 2016.

309 **local supplier**

310 organization or person that provides a product or service to the reporting organization,  
311 and that it is based in the same geographical market as the reporting organization

312 NOTE: No trans-national payments are made to a local supplier.

313 **logistical purpose**314 **lost day**

315 time ('days') that cannot be worked (and are thus 'lost') as a consequence of a worker  
316 or workers performing work that is controlled by the organization or that is being  
317 performed in workplaces that the organization controls being unable to perform their  
318 usual work because of an occupational accident or disease

319 NOTE: A return to limited duty or alternative work for the same organization does not  
320 count as lost days.

321 **lost day rate**

322 impact of occupational accidents and diseases as reflected in time off work by the  
323 affected workers performing work that is controlled by the organization or that is being  
324 performed in workplaces that the organization controls

325 NOTE: The lost day rate is expressed by comparing the total lost days to the total  
326 number of hours scheduled to be worked by workers performing work that is  
327 controlled by the organization or that is being performed in workplaces that the  
328 organization controls in the reporting period.

329 **market presence**

330 organization's contribution to economic development in the local areas or communities  
331 where it operates

332 NOTE: This definition is used for market presence in the context of the GRI Standards.

333 **marketing communication**

334 combination of strategies, systems, methods, and activities used by the organization to  
335 promote its reputation, brands, products, and services to target audiences

336 NOTE: Marketing communications can include activities such as advertising, personal  
337 selling, promotion, public relations, and sponsorship.

338 **new employee hire**

339 new employee joining the organization for the first time

340 **non-renewable energy source**

341 energy source that cannot be replenished, reproduced, grown or generated in a short  
342 time period through ecological cycles

343 NOTE: Non-renewable energy sources can include:

- 344 • fuel distilled from petroleum or crude oil, such as gasoline, diesel fuel, jet fuel, and  
345 heating oil;
- 346 • natural gas, such as compressed natural gas (CNG), and liquefied natural gas (LNG);
- 347 • fuels extracted from natural gas processing and petroleum refining, such as butane,  
348 propane, and liquefied petroleum gas (LPG);
- 349 • coal; and
- 350 • nuclear power.

351 **non-renewable material**

352 resource that does not renew in short time periods

353 NOTE: Examples of non-renewable materials can include minerals, metals, oil, gas, or  
354 coal.

355 **occupational disease**

356 disease arising from a work situation or activity, or from a work-related injury

357 NOTE: Examples of work situations or activities that can cause occupational diseases  
358 can include stress or regular exposure to harmful chemicals.

359 **occupational disease rate**

360 frequency of occupational diseases relative to the total time worked by all workers  
361 performing work that is controlled by the organization, or that is being performed in  
362 workplaces that the organization controls, during the reporting period

363 **operation**

364 single location used by the organization for the production, storage and/or distribution  
365 of its goods and services, or for administrative purposes

366 NOTE: Within a single operation, there can be multiple production lines, warehouses,  
367 or other activities. For example, a single factory can be used for multiple products or a  
368 single retail outlet can contain several different retail operations that are owned or  
369 managed by the organization.

370 **operation with significant actual or potential negative impacts on local communities**

371 an operation, considered alone or in combination with the characteristics of local  
372 communities, that has a higher than average potential of negative impacts, or actual  
373 negative impacts, on the social, economic or environmental wellbeing of local  
374 communities

375 NOTE: Examples of negative impacts on local communities can include impacts to local  
376 community health and safety.

377 **parental leave**

378 leave granted to men and women employees on the grounds of the birth of a child

379 **product and service information and labeling**

380 information and labeling are used synonymously, and describe communication delivered  
381 with the product or service, describing its characteristics

382 **product or service category**

383 group of related products or services sharing a common, managed set of features that  
384 satisfy the specific needs of a selected market

385

386 **protected area**

387 geographic area that is designated, regulated, or managed to achieve specific  
388 conservation objectives

389 **reclaimed**

390 refers to collecting, reusing, or recycling products and their packaging materials at the  
391 end of their useful lives

392 NOTE 1: Collection and treatment can be carried out by the manufacturer of the  
393 product or by a contractor.

394 NOTE 2: Reclaimed items can include products and their packaging materials that are:

- 395 • collected by or on behalf of the organization;
- 396 • separated into raw materials (such as steel, glass, paper, some kinds of plastic) or  
397 components; and
- 398 • used by the organization or other users.

399 **recycled input material**

400 materials that replace virgin materials, which are purchased or obtained from internal or  
401 external sources, and that are not by-products and non-product outputs (NPO)  
402 produced by the organization

403 **regular performance and career development review**

404 performance targets and reviews based on criteria known to the employee and his or  
405 her superior

406 NOTE 1: The review is undertaken with the knowledge of the employee at least once  
407 per year.

408 NOTE 2: The review can include an evaluation by the employee's direct superior, peers,  
409 or a wider range of employees. The review can also involve the human resources  
410 department.

411 **remuneration**

412 basic salary plus additional amounts paid to the employee

413 NOTE: Examples of additional amounts paid to the employee can include those based on  
414 years of service, bonuses including cash and equity such as stocks and shares, benefit

415 payments, overtime, time owed, and any additional allowances, such as transportation,  
416 living and childcare allowances.

417 **renewable energy source**

418 energy source that is capable of being replenished in a short time through ecological  
419 cycles

420 NOTE: Renewable energy sources can include geothermal, wind, solar, hydro, and  
421 biomass.

422

423 **renewable material**

424 material that is derived from plentiful resources that are quickly replenished by  
425 ecological cycles or agricultural processes, so that the services provided by these and  
426 other linked resources are not endangered and remain available for the next generation

427 NOTE: The following references informed the definition of renewable materials:

- 428 • European Environment Information and Observation Network (EIONET), GEMET  
429 Thesaurus – Renewable Raw Material,  
430 <http://www.eionet.europa.eu/gemet/concept?ns=1&cp=7084>, accessed on 26 April  
431 2016.
- 432 • National Non-Food Crops Centre (NNFCC), Glossary - Renewable Materials,  
433 <http://www.nnfcc.co.uk/glossary>, accessed on 26 April 2016.
- 434 • Organisation for Economic Co-operation and Development (OECD), Resource  
435 Productivity in the G8 and the OECD – A report in the Framework of the Kobe 3R  
436 Action Plan, <http://www.oecd.org/env/waste/47944428.pdf>, accessed on 26 April  
437 2016.
- 438 • United Nations (UN), European Commission (EC), International Monetary Fund  
439 (IMF), Organisation for Economic and Co-operation and Development (OECD),  
440 World Bank, Integrated Environmental and Economic Accounting – Handbook of  
441 National Accounting (2003).

442 **reporting period**

443 specific time span covered by the information reported

444 NOTE: Unless otherwise stated, the GRI Standards require information from the  
445 organization's chosen reporting period.

446 **risk control for diseases**

447 practices that seek to limit exposure to and transmission of diseases

448 **security personnel**

449 individuals employed for the purposes of guarding property of the organization; crowd  
450 control; loss prevention; and escorting persons, goods, and valuables

451 NOTE: Security personnel include workers of the organization and workers of third  
452 parties.

453 **serious disease**

454 occupational or non-occupational related impairment of health, with serious  
 455 consequences for workers performing work that is controlled by the organization or  
 456 that is being performed in workplaces that the organization controls

457 NOTE 1: Serious diseases can also impact workers' families and their communities.

458 NOTE 2: Serious diseases can include HIV/AIDS, diabetes, repetitive strain injuries (RSI),  
 459 malaria and stress.

460 **significant impact on biodiversity**

461 impact that can adversely affect the integrity of a geographic area or region, either  
 462 directly or indirectly, by substantially changing its ecological features, structures, and  
 463 functions across its whole area, and over the long term, so that habitat, its population  
 464 levels, and the particular species that make the habitat important cannot be sustained

465 NOTE 1: On a species level, a significant impact causes a population decline or change in  
 466 distribution so that natural recruitment (reproduction or immigration from unaffected  
 467 areas) cannot return to former levels within a limited number of generations.

468 NOTE 2: A significant impact can also affect subsistence or commercial resource use to  
 469 the degree that the well-being of users is affected over the long term.

470 **significant operational change**

471 alteration to the organization's pattern of operations that can potentially have significant  
 472 positive or negative impacts on workers performing the organization's activities

473 NOTE: Significant operational change can include restructuring, outsourcing of  
 474 operations, closures, expansions, new openings, takeovers, sale of all or part of the  
 475 organization, or mergers.

476 **significant spill**

477 all spills that are included in the organization's financial statements, such as due to  
 478 resulting liabilities, or are recorded as a spill by the organization

479 **skills management**

480 policies and programs that focus on developing employees' skills to meet the evolving  
 481 strategic needs of the organization or the industry

482 **spill**

483 accidental release of a hazardous substance that can affect human health, land,  
 484 vegetation, water bodies, and ground water

485 **standard benefit**

486 benefit typically offered to the majority of full-time employees

487 NOTE: Standard benefits do not need to be offered to every single full-time employee of  
 488 the organization.

489 **substantiated complaint**

- 490 written statement by regulatory or similar official body addressed to the organization  
 491 that identifies breaches of customer privacy, or a complaint lodged with the organization  
 492 that has been recognized as legitimate by the organization
- 493 **supervised worker**
- 494 **supplier**
- 495 organization or person that provides a product or service used in the supply chain of the  
 496 reporting organization
- 497 NOTE 1: A supplier is further characterized by a genuine direct or indirect commercial  
 498 relationship with the organization.
- 499 NOTE 2: Examples of suppliers can include, but are not limited to:
- 500 • Brokers: Persons or organizations that buy and sell products, services, or assets for  
 501 others, including contracting agencies that supply labor.
  - 502 • Consultants: Persons or organizations that provide expert advice and services on a  
 503 legally recognized professional and commercial basis. Consultants are legally  
 504 recognized as self-employed or are legally recognized as employees of another  
 505 organization.
  - 506 • Contractors: Persons or organizations working onsite or offsite on behalf of an  
 507 organization. A contractor can contract their own workers directly, or contract sub-  
 508 contractors or independent contractors.
  - 509 • Distributors: Persons or organizations that supply products to others.
  - 510 • Franchisees or licensees: Persons or organizations that are granted a franchise or  
 511 license by the reporting organization. Franchises and licenses permit specified  
 512 commercial activities, such as the production and sale of a product.
  - 513 • Independent contractors: Persons or organizations working for an organization, a  
 514 contractor, or a sub-contractor.
  - 515 • Manufacturers: Persons or organizations that make products for sale.
  - 516 • Primary producers: Persons or organizations that grow, harvest, or extract raw  
 517 materials.
  - 518 • Sub-contractors: Persons or organizations working onsite or offsite on behalf of an  
 519 organization that have a direct contractual relationship with a contractor or sub-  
 520 contractor, but not necessarily with the organization. A sub-contractor can contract  
 521 their own staff directly or contract independent contractors.
  - 522 • Wholesalers: Persons or organizations that sell products in large quantities to be  
 523 retailed by others.
- 524

525 **supplier screening**

526 formal or documented process that applies a set of performance criteria as one of the  
527 factors in determining whether to proceed in a relationship with a supplier

528 **total water discharge**

529 water effluents discharged over the course of the reporting period

530 NOTE 1: Discharges can include subsurface waters, surface waters, sewers that lead to  
531 rivers, oceans, lakes, wetlands, treatment facilities, and ground water, either:

- 532 • through a defined discharge point (point source discharge);
- 533 • over land in a dispersed or undefined manner (non-point source discharge); or
- 534 • as wastewater removed from the organization via truck.

535 NOTE 2: Discharge of collected rainwater and domestic sewage is not considered to be  
536 water discharge.

537 **total water withdrawal**

538 the sum of all water drawn into the boundaries of the organization from all sources for  
539 any use over the course of the reporting period

540 NOTE: Withdrawal water sources can include surface water, ground water, rainwater,  
541 and the municipal water supply.

542 **total workforce**

543 **training**

544 refers to:

- 545 • all types of vocational training and instruction;
- 546 • paid educational leave provided by the organization for its employees;
- 547 • training or education pursued externally and paid for in whole or in part by the  
548 organization; and
- 549 • training on specific topics

550 NOTE: Training does not include on-site coaching by supervisors.

551

552 **transportation**

553

554

555

556

557 ~~transportation of the members of the organization's workforce~~

558 ~~type of non-compliance~~

559 **vulnerable group**

560 set or subset of persons with some specific physical, social, political, or economic  
561 condition or characteristic that places the group at a higher risk of suffering a burden, or  
562 at a risk of suffering a disproportionate burden of the social, economic or environmental  
563 impacts of the organization's operations

564 NOTE 1: A vulnerable group can include children and youth, the elderly, people with  
565 disabilities, ex-combatants, the internally displaced, refugees or returning refugees,  
566 HIV/AIDS-affected households, indigenous peoples, and ethnic minorities.

567 NOTE 2: Vulnerabilities and impacts can differ by gender.

568 **waste disposal method**

569 method by which waste is treated or disposed of

570 NOTE: Waste disposal methods can include composting, reuse, recycling, recovery,  
571 incineration, landfill, deep well injection, and on-site storage.

572 **water recycling and reuse**

573 act of processing used water and wastewater through another cycle before discharge to  
574 final treatment and discharge to the environment

575 NOTE: Water recycling and reuse can include:

- 576 • wastewater recycled back in the same process or higher use of recycled water in the  
577 process cycle;
- 578 • wastewater recycled and reused in a different process, but within the same facility;  
579 and
- 580 • wastewater reused at another of the organization's facilities.

581 **worker**

582 person that performs work

583 NOTE 1: The term 'workers' includes, but is not limited to, employees.

584 NOTE 2: Further examples of workers include interns, apprentices, self-employed  
585 persons, and persons working for organizations other than the reporting organization,  
586 e.g., for suppliers.

587 NOTE 3: In the context of GRI Standards, it is specified in some cases whether a specific  
588 subset of workers is to be used.

589 **young worker**

590 worker who is above the applicable minimum working age and younger than 24 years of  
591 age