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Item 24 – Transition to GRI Standards

Mock-up of Sustainability Reporting Standard 9: Part 2: Management Approach Indicators

Meeting	3-5 November 2015, Amsterdam
Project	Transition to GRI Standards
Description	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 Sustainability Reporting Standards (GRI Standards). This paper presents the mock-up of Sustainability Reporting Standard 9-2: Management Approach Indicators.

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.

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7 Clean version

8 *About this version*

9 This section presents a clean version of Sustainability Reporting Standard 9: Part 2: Management Approach
10 Indicators.

11 For an overview of the changes applied, see the ‘Summary of changes’ on page 21 of this paper. This
12 summary is to be read in conjunction with Item 18 – Transition to GRI Standards – Proposals and mock-
13 ups in development, available for download on the GRI website (www.globalreporting.org).

14 New text in the mock-ups is a work-in-progress, and will continue to evolve. It is not a final proposal for
15 wording. Instead, it is intended to convey the type of information that users will need. It is also a place to
16 ‘trial’ different terms and formulations.

17 Decisions about the text, and firm proposals for it, will be made during the forthcoming phase of editorial
18 review. This will include decisions on the tone of voice to be used in the GRI Standards, and the preferred
19 ways to construct sentences and express ideas.

20 The use of verbs in the GRI Standards will also be covered during the editorial review. In G4, verbs such
21 as ‘can’, ‘may’ or ‘might’ are used interchangeably. In keeping with standard-setting practice, these verbs
22 will be given fixed meanings in the GRI Standards. Each mock-up has a section where the proposed
23 meanings are explained.

24 In the mock-ups, these meanings have not yet been applied throughout the original G4 text. The editorial
25 review will include an assessment of the intended meaning behind each verb used interchangeably in G4,
26 and any repercussions that might arise from changing it.

27 The mock-ups use the standard GRI branding. The GRI Standards will have distinct branding, design and
28 layout, including visuals and infographics.

29 *GSSB decisions*

30 **Status of Indicators that deal with widely-applicable processes**

31 The GSSB is asked to decide whether the Indicators (or a portion of these) that deal with widely-applicable
32 processes presented in this GRI Standard (see line numbers 195-406) should be mandatory or optional
33 for each material topic. If they are optional, they can be either presented within the GRI Standards (using
34 formulations such as ‘organizations are encouraged to disclose...’) or in separate guidance documents.

35 **Using disclosure requirements that deal with widely-applicable processes for topics not 36 covered by the GRI Standards**

37 The GSSB is asked to decide whether the text in this GRI Standard should stress that it can be used for
38 all material topics, including those not covered by the GRI Standards.

39 Sustainability Reporting Standard 9: Part 2:
40 Management Approach Indicators:
41 [Publication Year]

42 Summary information for users of this GRI 43 Standard

44 This Sustainability Reporting Standard (GRI Standard) is issued by the Global Sustainability Standards Board
45 (GSSB). It is part of the set of GRI Sustainability Reporting Standards, or SRSs.

46 The GSSB is an independent operating entity within GRI. It has responsibility for setting globally-accepted
47 sustainability reporting standards, according to a formally-defined due process, exclusively in the public
48 interest.

49 The GSSB also develops materials to support and improve the use of the SRSs. This includes Guidance
50 publications, FAQ documents and Interpretations, with the latter also developed according to due process.
51 As a component of the due process, Basis for Conclusions documents are created for each GRI Standard.

52 The SRSs are designed to be used by organizations for compiling and reporting sustainability information¹.
53 The SRSs:

- 54 • set out disclosure requirements for sustainability information
- 55 • specify Reporting Principles, methods and practices to adhere to when formulating the disclosures

56 The SRSs are suitable for use by organizations of any size, type, sector or geographical location.

57 **Using the SRSs in conjunction**

58 Each GRI Standard in the set of SRSs has been designed to be used in conjunction with others. The exact
59 combination of SRSs to be used by an organization depends on whether the organization is:

- 60 • preparing a report 'in accordance' with the SRSs, or
- 61 • making use of individual SRSs to report on a particular topic or topics

62

63 This GRI Standard is used in conjunction with the following SRSs, which are necessary for its application:

- 64 • SRS 1: Conceptual Framework
- 65 • SRS 2: Content Principles
- 66 • SRS 3: Quality Principles
- 67 • Any topic-specific GRI Standard

68 SRS 1: Conceptual Framework gives essential information on using the SRSs. SRS 2: Content Principles
69 and SRS 3: Quality Principles set out the Reporting Principles which underpin the practice of sustainability
70 reporting, guiding choices on which information to report and how. Therefore, organizations are required
71 to be familiar with SRS 1, SRS 2 and SRS 3 before using any other GRI Standard.

¹ Where the term 'sustainability' is used in the SRSs, it is intended to be understood as sustainable development. See the World Commission on Environment and Development. Our Common Future. Oxford: Oxford University Press, 1987, p.43.

- 72 This GRI Standard (SRS 9-2), and SRS 9-1: Management Approach Narrative, are designed to be used in
73 combination with any topic-specific GRI Standard. For each material topic, organizations use SRS 9-1 and
74 SRS 9-2 as well as the Indicators set out in the GRI Standard for that topic.
- 75 Disclosure on management approach takes two forms: narrative information and Indicators. The
76 Indicators are set out in this GRI Standard. The disclosure requirements for narrative information are set
77 out in SRS 9-1.
- 78 Complete information on the combined use of SRSs is given in SRS I: Conceptual Framework.

79 All text in a GRI Standard has equal authority.

80 Disclosure requirements in a GRI Standard are presented in **bold** font. Each disclosure requirement also
81 has a unique identifier (e.g., SRS9-2-1, SRS9-2-2).

82 The specified methods and practices for formulating each disclosure are presented in regular font,
83 following the disclosure requirements.

84 The verbs used in the text have the following meanings:

85 Can = Capability: a particular scenario or course of action is achievable or applicable.

86 May = Permission: a particular scenario or course of action is permitted when using the GRI Standard.

87 Might = Possibility: a particular scenario or course of action is possible.

88 Should = Recommendation: a particular scenario or course of action is recommended and encouraged.

89 Where a term is defined in the Terms and Definitions section of a GRI Standard, organizations are to
90 adhere to that definition.

91 Where a document is referenced without its date of publication, the reference applies to the most recent
92 edition.

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107 Purpose

- 108 1 This GRI Standard sets out Indicators that measure the extent to which an organization has used
109 generic processes as part of its management approach for a material sustainability topic. It specifies
110 methods and practices for formulating the disclosures, and gives background information to aid
111 general understanding.
- 112 2 The existence of a management approach for a topic, and its components, are reported using SRS
113 9-1: Management Approach Narrative. The extent to which certain generic processes have been
114 implemented throughout an organization, as part of this management approach, is reported using
115 this GRI Standard (SRS 9-2).
- 116 3 Organizations are not required to respond to every Indicator in this GRI Standard. Organizations
117 select those Indicators from this GRI Standard which provide evidence of the extent to which
118 they have implemented the management approach explained using SRS 9-1.
- 119 4 An organization might use many generic processes to identify, analyze and respond to its impacts,
120 and stakeholder concerns, for each topic. Examples include risk assessments, impact assessments,
121 training, and grievance mechanisms.
- 122 5 Other types of generic process might be used in specific situations, such as when developing
123 products and services or establishing a relationship with business partners. Examples include
124 lifecycle impact assessments and supplier screening.
- 125 6 This GRI Standard sets out Indicators for such generic processes.

126 Terms and Definitions

127 **Business partner**

128 7 Business partners include, among others, suppliers, agents, lobbyists and other intermediaries,
129 joint venture and consortia partners, governments, customers, and clients. See also definition of
130 'supplier'.

131 **Employee**

132 8 An individual who is, according to national law or practices, recognized as an employee of the
133 organization.

134 **Employee category**

135 9 Breakdown of employees by level (such as senior management, middle management) and function
136 (such as technical, administrative, production). This information is derived from an organization's
137 own human resources system.

138 **Laws and regulations**

139 10 Refers to laws and regulations applicable to the organization. This includes binding voluntary
140 agreements that are made with regulatory authorities and developed as a substitute for
141 implementing a new regulation. Voluntary agreements can be applicable if the organization directly
142 joins the agreement or if public agencies make the agreement applicable to organizations in their
143 territory through legislation or regulation.

144 **Formal grievance mechanisms**

145 11 Systems consisting of specified procedures, roles and rules for methodically addressing complaints
146 as well as resolving disputes. Formal grievance mechanisms are expected to be legitimate,
147 accessible, predictable, equitable, rights-compatible, clear and transparent, and based on dialogue
148 and mediation.

149 **Reviews**

150 12 A formal or documented assessment process that applies a set of performance criteria.

151 **Operation**

152 13 A single location used by an organization for the production, storage and/or distribution of its
153 goods and services, or for administrative purposes (such as office). Within a single operation,
154 there may be multiple production lines, warehouses, or other activities. For example, a single
155 factory may be used for multiple products or a single retail outlet may contain several different
156 retail operations that are owned or managed by the organization.

157 **Substantiated complaint**

158 14 Written statement by regulatory or similar official body addressed to the organization that
159 identifies breaches related to the material topic, or a complaint lodged with the organization that
160 has been recognized as legitimate by the organization.

161 **Supplier**

162 15 Organization or person that provides a product or service used in the supply chain of the
163 reporting organization.

164 16 The supplier can have a direct or indirect relationship with the organization.

165 17 Examples of suppliers are:

166 (a) Brokers: Persons or organizations that buy and sell products, services, or assets for others,
167 including contracting agencies that supply labor

168 (b) Consultants: Persons or organizations that provide expert advice and services on a legally
169 recognized professional and commercial basis. Consultants are legally recognized as self-
170 employed or are legally recognized as employees of another organization

171 (c) Contractors: Persons or organizations working onsite or offsite on behalf of an organization
172 with a relationship determined by a contract. A contractor may hire their own staff directly
173 or hire sub-contractors or independent contractors

174 (d) Distributors: Agents that supply products to others

175 (e) Franchisees or licensees: Persons or organizations that are granted a franchise or license by
176 the reporting organization. Franchises and licenses permit specified commercial activities
177 (such as the production and sale of a product)

178 (f) Home workers: Persons at home or in other premises of their choice, other than the
179 workplace of the employer, who perform work for remuneration and which results in a
180 product or service as specified by the employer, irrespective of who provides the
181 equipment, materials or other inputs used

182 (g) Independent contractors: Persons or organizations working for an organization, a
183 contractor, or a sub-contractor, with a relationship determined by a contract. Independent
184 contractors do not have an employment relationship with the organization

185 (h) Manufacturers: Persons or organizations that make products for sale

186 (i) Primary producers: Persons or organizations that grow, harvest, or extract raw materials

187 (j) Sub-contractors: Persons or organizations working onsite or offsite on behalf of an
188 organization that have a direct contractual relationship with a contractor or sub-contractor
189 but not necessarily with the organization. A sub-contractor may hire their own staff directly
190 or hire independent contractors

191 (k) Wholesalers: Sellers of products in large quantities to be retailed by others

192 **Supplier screening**

193 18 A formal or documented process that applies a set of performance criteria as one of the factors
194 in determining whether to proceed with a relationship with a supplier.

Management Approach Indicators

Risk assessment

Operational-level risk assessment

SRS9-2-1 TOTAL NUMBER AND PERCENTAGE OF OPERATIONS ASSESSED FOR RISKS RELATED TO THE MATERIAL TOPIC AND THE SIGNIFICANT RISKS IDENTIFIED

- (a) Report the total number and percentage of operations assessed for risks related to the material topic.
 - (b) Report the significant risks related to the material topic identified through the risk assessment.
- 19 Efforts to manage risks of incidents related to the material topic require a system that has supporting procedures in place. This Indicator measures the extent of the risk assessment’s implementation across the organization. Risk assessments help to assess the potential for incidents related to the material topic within and related to the organization, and help the organization to design policies and procedures to prevent or mitigate impacts related to the material topic.
- 20 This refers to either a formal risk assessment focused on the material topic or the inclusion of the material topic as a risk factor in overall risk assessments.

Impact assessment

Operational-level impact assessment

SRS9-2-2 TOTAL NUMBER AND PERCENTAGE OF OPERATIONS THAT HAVE BEEN SUBJECT TO REVIEWS OR IMPACT ASSESSMENTS RELATED TO THE MATERIAL TOPIC

- (a) Report the total number and percentage of operations that have been subject to reviews or impact assessments related to the material topic, by country.
- 21 The presence of the organization’s operations can have positive and negative effects in relation to the material topic. Information reported for this Indicator will provide

223 insight into how far the organization takes considerations related to the material
224 topic into account when making decisions on its locations of operations.

225 Supplier impact assessment

226 SRS9-2-3 PERCENTAGE OF NEW SUPPLIERS THAT WERE SCREENED 227 USING CRITERIA RELATED TO THE MATERIAL TOPIC

228 (a) Report the percentage of new suppliers that were screened using criteria
229 related to the material topic.

230 22 This Indicator informs stakeholders about the percentage of suppliers selected or
231 contracted subject to the organization's due diligence processes related to the
232 material topic.

233 23 Due diligence should be initiated as early as possible in the development of a new
234 relationship with a supplier. Significant potential negative impacts related to the
235 material topic may be prevented or mitigated at the stage of structuring contracts
236 or other agreements.

237 24 Identify the total number of new suppliers that the organization considered selecting
238 or contracting with.

239 SRS9-2-4 SIGNIFICANT ACTUAL AND POTENTIAL NEGATIVE IMPACTS 240 RELATED TO THE MATERIAL TOPIC IN THE SUPPLY CHAIN 241 AND ACTIONS TAKEN

242 (a) Report the number of suppliers subject to impact assessments related to
243 the material topic.

244 (b) Report the number of suppliers identified as having significant actual and
245 potential negative impacts related to the material topic.

246 (c) Report the significant actual and potential negative impacts related to the
247 material topic identified in the supply chain.

248 (d) Report the percentage of suppliers identified as having significant actual
249 and potential negative impacts related to the material topic with which
250 improvements were agreed upon as a result of assessment.

251 (e) Report the percentage of suppliers identified as having significant actual
252 and potential negative impacts related to the material topic with which
253 relationships were terminated as a result of assessment, and why.

- 254 25 If it will provide appropriate context on significant impacts, organizations are
 255 encouraged to break down the information requested by this Indicator by the
 256 location of the supplier and the significant actual and potential negative impact.
- 257 26 Negative impacts include those that are either caused or contributed to by the
 258 organization, or that are linked to its activities, products, or services by its
 259 relationship with a supplier.
- 260 27 Assessments may be made against agreed performance expectations which were set
 261 and communicated to the suppliers prior to the assessment.
- 262 28 Assessments may be informed by audits, contractual reviews, two-way engagement,
 263 and grievance and complaint mechanisms.
- 264 29 Improvements may include the adjustment of the organization's procurement
 265 practices, the adjustment of performance expectations, capacity building, training,
 266 and changes to processes.

267 **Product and service impact assessment**

268 **SRS9-2-5 PERCENTAGE OF SIGNIFICANT PRODUCT AND SERVICE**
 269 **CATEGORIES FOR WHICH IMPACTS RELATED TO THE**
 270 **MATERIAL TOPIC ARE ASSESSED FOR IMPROVEMENT**

- 271 **(a) Report the percentage of significant product and service categories for**
 272 **which impacts related to the material topic are assessed for**
 273 **improvement.**
- 274 30 This measure helps to identify the existence and scope of systematic efforts to
 275 address impacts related to the material topic across the life cycle of a product or
 276 service.
- 277 31 Efforts made to address the impacts of products and services have direct impacts on
 278 an organization's reputation, the organization's legal and financial risk due to recall,
 279 market differentiation in relation to quality, and employee motivation.

280 *Training and communication*

281 **SRS9-2-6 TRAINING ON POLICIES AND PROCEDURES RELATED TO THE**
282 **MATERIAL TOPIC**

283 **(a) Report the total number of hours devoted to training and the total**
284 **number and percentage of individuals trained on policies and procedures**
285 **related to the material topic, by:**

286 **(i) Employees, further disaggregated by employee category and**
287 **region**

288 **(ii) Governance body members, further disaggregated by region**

289 32 Information generated from this Indicator offers insight into an organization's
290 capacity to implement its policies and procedures related to the material topic. The
291 total number of governance body members and employees trained and the amount
292 of training they receive both contribute to an assessment of an organization's depth
293 of knowledge of the material topic.

294 33 Training builds the internal and external awareness and the necessary capacity to
295 prevent or mitigate impacts related to the material topic. This Indicator reveals the
296 proportion of the organization's governance body members and employees that can
297 reasonably be assumed to be aware of the organization's policies and procedures
298 related to the material topic.

299 34 Identify the number of hours devoted to employee training, using data from G4-LA9.

300 35 Using data from G4-LA12 identify:

301 (a) The governance bodies that exist within the organization (such as the board
302 of directors, management committee, or similar body for non-corporate
303 organizations)

304 (b) The total number of individuals and/or employees who comprise these
305 governance bodies

306 (c) The total number of employees in each employee category (excluding
307 governance body members)

308 36 This includes the applicability of the policies or procedures related to the material
309 topic to the employees' work. This can refer either to training dedicated to the
310 material topic or to a module on the material topic within a general training program.

311 **SRS9-2-7 COMMUNICATION ON POLICIES AND PROCEDURES RELATED**
312 **TO THE MATERIAL TOPIC**

313 (a) **Report the total number and percentage of individuals that the**
314 **organization’s policies and procedures related to the material topic have**
315 **been communicated to, by:**

316 (i) **Employees, further disaggregated by employee category and**
317 **region**

318 (ii) **Governance body members, further disaggregated by region**

319 (iii) **Business partners, further disaggregated by type of business**
320 **partner and region**

321 37 Communication builds the internal and external awareness and the necessary
322 capacity to prevent or mitigate impacts related to the material topic. This Indicator
323 reveals the proportion of the organization’s governance body members, employees
324 and business partners that can reasonably be assumed to be aware of the
325 organization’s policies and procedures related to the material topic.

326 38 Using data from G4-LA12 identify:

327 (a) The governance bodies that exist within the organization (such as the board
328 of directors, management committee, or similar body for non-corporate
329 organizations)

330 (b) The total number of individuals and/or employees who comprise these
331 governance bodies

332 (c) The total number of employees in each employee category (excluding
333 governance body members)

334 39 The total number of business partners is to be estimated.

335 *Grievance mechanisms*

336 **SRS9-2-8 NUMBER OF GRIEVANCES ABOUT IMPACTS RELATED TO THE**
337 **MATERIAL TOPIC FILED, ADDRESSED, AND RESOLVED**
338 **THROUGH FORMAL GRIEVANCE MECHANISMS**

339 (a) **Report the total number of grievances about impacts related to the**
340 **material topic filed through formal grievance mechanisms during the**
341 **reporting period.**

342 (b) **Of the identified grievances, report how many were:**

- 343 (i) **Addressed during the reporting period**
- 344 (ii) **Resolved during the reporting period**
- 345 (c) **Report the total number of grievances about impacts related to the**
- 346 **material topic filed prior to the reporting period that were resolved**
- 347 **during the reporting period.**
- 348 40 Disputes may occur over the impacts related to the material topic of an
- 349 organization's activities and relationships with others (such as entities in the supply
- 350 chain). Effective grievance mechanisms play an important role in remediating impacts.
- 351 41 Formal grievance mechanisms may be managed by the reporting organization or by
- 352 an external party.
- 353 42 If it will provide appropriate context on significant impacts, organizations are
- 354 encouraged to break down the number of grievances by the nature and location of
- 355 the grievance, and the party that filed the grievance. Parties that filed the grievance
- 356 may include:
- 357 (a) Internal stakeholders (such as employees)
- 358 (b) External stakeholders (such as suppliers, local communities)
- 359 (c) Individuals or groups of people identified by:
- 360 (i) Membership of underrepresented social groups
- 361 (ii) Other indicators of diversity

362 *Compliance*

363 **SRS9-2-9 INCIDENTS OF NON-COMPLIANCE WITH LAWS,**

364 **REGULATIONS AND VOLUNTARY CODES RELATED TO THE**

365 **MATERIAL TOPIC AND THEIR OUTCOMES**

- 366 (a) **Report the total number of incidents of non-compliance with laws,**
- 367 **regulations and voluntary codes related to the material topic in terms of:**
- 368 (i) **Incidents that resulted in a significant fine or penalty**
- 369 (ii) **Incidents that resulted in non-monetary sanctions**
- 370 (iii) **Incidents that resulted in a warning**
- 371 (iv) **Cases brought through dispute resolution mechanisms**
- 372 (v) **Complaints received from outside parties and substantiated by the**
- 373 **organization**

- 374 (vi) **Complaints from regulatory bodies**
- 375 (vii) **Incidents of non-compliance with voluntary codes**
- 376 (b) **Report the total monetary value of significant fines.**
- 377 (c) **Report the context against which significant fines and non-monetary**
- 378 **sanctions were incurred.**
- 379 (d) **If the organization has not identified any non-compliance with laws,**
- 380 **regulations and voluntary codes, a brief statement of this fact is sufficient.**
- 381 43 The level of non-compliance within an organization is an indicator of the ability of
- 382 management to ensure that operations conform to certain performance parameters.
- 383 From an economic perspective, ensuring compliance helps to reduce financial risks
- 384 that occur either directly through fines or indirectly through impacts on reputation.
- 385 The strength of an organization's compliance record can also affect its ability to
- 386 expand operations or gain permits.
- 387 44 Non-compliance with legal requirements indicates either inadequate internal
- 388 management systems and procedures, or ineffective implementation. In addition to
- 389 direct financial consequences, ongoing non-compliance poses increased financial risk
- 390 due to damage to both reputation, employee motivation and customer loyalty and
- 391 satisfaction.
- 392 45 The trends revealed by this Indicator may indicate improvements or deterioration
- 393 in the effectiveness of internal controls.
- 394 46 Identify administrative or judicial sanctions levied against the organization for failure
- 395 to comply with laws or regulations, including:
- 396 (a) International declarations, conventions, and treaties; and national, sub-
- 397 national, regional, and local regulations
- 398 (b) Voluntary agreements with regulating authorities that are considered binding
- 399 and developed as a substitute for implementing new regulations. In certain
- 400 jurisdictions, such agreements are referred to as 'covenants'
- 401 (c) Cases brought against the organization through the use of international dispute
- 402 mechanisms or national dispute mechanisms supervised by government
- 403 authorities
- 404 47 Incidents of non-compliance in which the organization was determined not to be at
- 405 fault are not counted in this Indicator.
- 406 48 If a number of incidents relate to events in preceding periods, identify this.

References

- 408 49 The following documents informed the development of this GRI Standard. Organizations are
409 encouraged to be familiar with these documents, as they can improve understanding of the
410 disclosure requirements.
- 411 (a) International Finance Corporation (IFC), *Performance Standards on Environmental and Social*
412 *Sustainability*, 2012.
- 413 (b) Organisation for Economic Co-operation and Development (OECD), *OECD Guidelines for*
414 *Multinational Enterprises*, 2011.
- 415 (c) Organisation for Economic Co-operation and Development (OECD), *Risk Awareness Tool for*
416 *Multinational Enterprises in Weak Governance Zones*, 2006.
- 417 (d) United Nations (UN), ‘Guiding Principles on Business and Human Rights, Implementing the
418 United Nations “Protect, Respect and Remedy” Framework’, 2011.
- 419 (e) United Nations (UN), *Protect, Respect and Remedy: a Framework for Business and Human Rights*,
420 2008.
- 421 (f) United Nations (UN), *Report of the Special Representative of the Secretary-General on the Issue*
422 *of Human Rights and Transnational Corporations and Other Business Enterprises*, John Ruggie, 2011.
- 423 (g) United Nations Global Compact, *Global Compact Business Guide for Conflict Impact Assessment*
424 *and Risk Management*, 2002.
- 425 (h) United Nations Global Compact and Principles for Responsible Investment (PRI), *Guidance on*
426 *Responsible Business in Conflict-Affected and High-Risk Areas: A Resource for Companies and*
427 *Investors*, 2010.

428 Tracked version

429 *About this version*

430 This section presents a tracked version of Sustainability Reporting Standard 9: Part 2: Management
431 Approach Indicators.

432 It includes a summary of the changes applied. This summary is to be read in conjunction with Item 18 –
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443 will be given fixed meanings in the GRI Standards. Each mock-up has a section where the proposed
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446 review will include an assessment of the intended meaning behind each verb used interchangeably in G4,
447 and any repercussions that might arise from changing it.

448 The mock-ups use the standard GRI branding. The GRI Standards will have distinct branding, design and
449 layout, including visuals and infographics.

450 *Summary of changes*

451 **Formatting legend**

452 **Blue underlined:** New, amended or combined text (i.e., several G4 texts remade into one)

453 **Regular text:** Existing text or text that has been moved

454 **Red strike through:** Text deleted permanently

455 **Regular strike through:** Text deleted from its G4 location and moved elsewhere

456 **Grouping G4 disclosure requirements that deal with widely-applicable processes**

- 457
- The following G4 disclosure requirements that deal with widely-applicable processes have been
458 grouped into this GRI Standard:

- 459 ○ Indicator G4-SO3 (Implementation Manual, p. 206); it will be remade into one indicator
- 460 on risk assessment of operations (see line numbers 693-718)
- 461 ○ Indicator G4-HR9 (Implementation Manual, p. 191); it will be remade into one indicator
- 462 on reviews or impact assessments of operations (see line numbers 721-750). In addition,
- 463 duplicated impact assessment contents in G4-SO1 (Implementation Manual, pp. 200-201)
- 464 will be deleted. This will be indicated in the mock-up of the Local Communities GRI
- 465 Standard
- 466 ○ Indicators G4-EN32, G4-LA14, G4-HR10 and G4-SO9 (Implementation Manual, pp. 138,
- 467 169, 194, 217); they will be remade into one indicator on new suppliers screening (see
- 468 line numbers 752-763)
- 469 ○ Indicators G4-EN33, G4-LA15, G4-HR11 and G4-SO10 (Implementation Manual, pp. 139,
- 470 170, 195, 218); they will be remade into one indicator on supplier impact assessment (see
- 471 line numbers 875-900)
- 472 ○ Indicator G4-PR1 (Implementation Manual, p. 223); it will be remade into one indicator on
- 473 product and service impact assessment (see line numbers 1069-1091)
- 474 ○ Indicators G4-HR2 and G4-SO4 (Implementation Manual, pp. 177, 207); they will be
- 475 remade into two indicators, one on training and the other one on communication of
- 476 policies (see line numbers 1093-1117 and 1118-1137)
- 477 ○ Indicators G4-EN34, G4-LA16, G4-HR12, G4-SO11 and G4-PR8 (Implementation Manual,
- 478 pp. 141, 172, 197, 220); they will be remade into one indicator on grievances (see line
- 479 numbers 1208-1230)
- 480 ○ Indicators G4-EN29, G4-SO8, G4-PR2, G4-PR4, G4-PR7, G4-PR8 (disclosure
- 481 requirements a. and c. only) and G4-PR9 (Implementation Manual, pp. 131, 214, 224, 227,
- 482 231, 233, 235); they will be remade into one indicator on incidents of non-compliance
- 483 (see line numbers 1379-1420)
- 484 ● These Indicators have been made widely applicable to any material topic, including their
- 485 definitions, and have been grouped by theme (e.g., risk assessment, impact assessment)

486 In addition:

- 487 ● Due consideration will be given to the location of the grievance mechanisms contents in the GRI
- 488 Standards, with the aim of preserving their importance, based on appropriate research and
- 489 consultation to be conducted by the Standards Division
- 490 ● Additional Indicators that deal with widely-applicable processes could be grouped into this GRI
- 491 Standard, based on appropriate research and consultation to be conducted by the Standards
- 492 Division. These include:
- 493 ○ the Products and Services Aspect and Indicator G4-EN27 on impact mitigation of
- 494 products and services (Environmental Category, Implementation Manual, pp. 127-128)
- 495 ○ the Transport Aspect and Indicator G4-EN30 on impacts of transporting products and
- 496 other goods and materials for the organization's operations, and transporting members
- 497 of the workforce (Environmental Category, Implementation Manual, pp. 132-133)
- 498 ○ the Overall Aspect and Indicator G4-EN31 on protection expenditures and investments
- 499 (Environmental Category, Implementation Manual, pp. 134-135)
- 500 ○ the Investment Aspect and Indicator G4-HR1 on investment agreements and contracts
- 501 that underwent screening (Human Rights sub-Category, Implementation Manual, pp. 175-
- 502 176)

- 503 ○ Indicators G4-HR4, G4-HR5 and G4-HR6 on risk assessment (*Implementation Manual*, pp.
504 181, 183, 185)
505 ○ Indicator G4-HR7 on training (*Implementation Manual*, p. 187)

506 **Relocating G4 content**

- 507 • Guidance text from the ‘Relevance’ section of Indicator G4-PR1 will be repurposed to develop
508 descriptions of topics (see line numbers 1078-1081)
509 • Definitions have been consolidated in the section ‘Terms and Definitions’
510 • References have been consolidated in the section ‘References’

511 **Eliminating the unnecessary duplication of G4 content**

- 512 • Duplicated content has been deleted from Indicators G4-HR9 (see line numbers 740-743), G4-
513 EN32 (see line number 779), G4-LA14 (see line number 803), G4-HR10 (see line number 836),
514 G4-SO9 (see line number 866), G4-PR1 (see line numbers 1087-1088), G4-HR2 (see line numbers
515 1160-1161), G4-EN34 (see line numbers 1248 and 1250-1253), G4-LA16 (see line numbers 1284
516 and 1286-1289), G4-HR12 (see line numbers 1321 and 1323-1326), G4-SO11 (see line numbers
517 1358 and 1360-1363), G4-PR2 (see line numbers 1516-1517), G4-PR4 (see line numbers 1551-
518 1552), and G4-PR7 (see line numbers 1586-1588)

519 **Removing unnecessary G4 guidance**

- 520 • Section headings from guidance text have been removed (‘GUIDANCE’, ‘Relevance’,
521 ‘Compilation’, ‘Definitions’, ‘Documentation sources’, ‘References’)
522 • Content from ‘Documentation sources’ sections has been deleted
523 • Guidance text that states the obvious about the relevance of an Indicator has been deleted from
524 Indicators G4-EN33 (see line numbers 917-920), G4-LA15 (see line numbers 955-958), G4-HR11
525 (see line numbers 999-1005), and G4- SO10 (see line numbers 1046-1049)
526 • Guidance text that is topic-specific has been deleted from Indicators G4-HR9 (see line numbers
527 730, 732-734 and 737-738), G4-HR2 (see line numbers 1152-1154), G4-PR4 (see line numbers
528 1543-1544), G4-PR7 (see line numbers 1579-1580), and G4-PR8 (see line numbers 1612-1613)
529 • The definition of ‘Type of non-compliance’ has been deleted as the term is no longer used (see
530 line numbers 687-689)

531 Sustainability Reporting Standard 9: Part 2:
532 Management Approach Indicators:
533 [Publication Year]

Summary information for users of this GRI Standard

[This Sustainability Reporting Standard \(GRI Standard\) is issued by the Global Sustainability Standards Board \(GSSB\). It is part of the set of GRI Sustainability Reporting Standards, or SRSs.](#)

[The GSSB is an independent operating entity within GRI. It has responsibility for setting globally-accepted sustainability reporting standards, according to a formally-defined due process, exclusively in the public interest.](#)

[The GSSB also develops materials to support and improve the use of the SRSs. This includes Guidance publications, FAQ documents and Interpretations, with the latter also developed according to due process. As a component of the due process, Basis for Conclusions documents are created for each GRI Standard.](#)

[The SRSs are designed to be used by organizations for compiling and reporting sustainability information². The SRSs:](#)

- [set out disclosure requirements for sustainability information](#)
- [specify Reporting Principles, methods and practices to adhere to when formulating the disclosures](#)

[The SRSs are suitable for use by organizations of any size, type, sector or geographical location.](#)

[Using the SRSs in conjunction](#)

[Each GRI Standard in the set of SRSs has been designed to be used in conjunction with others. The exact combination of SRSs to be used by an organization depends on whether the organization is:](#)

- [preparing a report 'in accordance' with the SRSs, or](#)
- [making use of individual SRSs to report on a particular topic or topics](#)

[This GRI Standard is used in conjunction with the following SRSs, which are necessary for its application:](#)

- [SRS 1: Conceptual Framework](#)
- [SRS 2: Content Principles](#)
- [SRS 3: Quality Principles](#)
- [Any topic-specific GRI Standard](#)

[SRS 1: Conceptual Framework gives essential information on using the SRSs. SRS 2: Content Principles and SRS 3: Quality Principles set out the Reporting Principles which underpin the practice of sustainability reporting, guiding choices on which information to report and how. Therefore, organizations are required to be familiar with SRS 1, SRS 2 and SRS 3 before using any other GRI Standard.](#)

² Where the term 'sustainability' is used in the SRSs, it is intended to be understood as sustainable development. See the World Commission on Environment and Development, *Our Common Future*. Oxford: Oxford University Press, 1987, p.43.

564 [This GRI Standard \(SRS 9-2\), and SRS 9-1: Management Approach Narrative, are designed to be used in](#)
565 [combination with any topic-specific GRI Standard. For each material topic, organizations use SRS 9-1 and](#)
566 [SRS 9-2 as well as the Indicators set out in the GRI Standard for that topic.](#)

567 [Disclosure on management approach takes two forms: narrative information and Indicators. The](#)
568 [Indicators are set out in this GRI Standard. The disclosure requirements for narrative information are set](#)
569 [out in SRS 9-1.](#)

570 [Complete information on the combined use of SRSs is given in SRS I: Conceptual Framework.](#)

571 All text in a GRI Standard has equal authority.

572 Disclosure requirements in a GRI Standard are presented in **bold** font. Each disclosure requirement also
573 has a unique identifier (e.g., SRS9-2-1, SRS9-2-2).

574 The specified methods and practices for formulating each disclosure are presented in regular font,
575 following the disclosure requirements.

576 The verbs used in the text have the following meanings:

577 Can = Capability: a particular scenario or course of action is achievable or applicable.

578 May = Permission: a particular scenario or course of action is permitted when using the GRI Standard.

579 Might = Possibility: a particular scenario or course of action is possible.

580 Should = Recommendation: a particular scenario or course of action is recommended and encouraged.

581 Where a term is defined in the Terms and Definitions section of a GRI Standard, organizations are to
582 adhere to that definition.

583 Where a document is referenced without its date of publication, the reference applies to the most recent
584 edition.

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599 Purpose

600 This GRI Standard sets out Indicators that measure the extent to which an organization has used generic
601 processes as part of its management approach for a material sustainability topic. It specifies methods and
602 practices for formulating the disclosures, and gives background information to aid general understanding.

603 The existence of a management approach for a topic, and its components, are reported using SRS 9-1:
604 Management Approach Narrative. The extent to which certain generic processes have been implemented
605 throughout an organization, as part of this management approach, is reported using this GRI Standard
606 (SRS 9-2).

607 Organizations are not required to respond to every Indicator in this GRI Standard. Organizations select
608 those Indicators from this GRI Standard which provide evidence of the extent to which they have
609 implemented the management approach explained using SRS 9-1.

610 An organization might use many generic processes to identify, analyze and respond to its impacts, and
611 stakeholder concerns, for each topic. Examples include risk assessments, impact assessments, training, and
612 grievance mechanisms.

613 Other types of generic process might be used in specific situations, such as when developing products and
614 services or establishing a relationship with business partners. Examples include lifecycle impact
615 assessments and supplier screening.

616 This GRI Standard sets out Indicators for such generic processes.

617 Terms and Definitions

618 **Business partner**

619 Business partners include, among others, suppliers, agents, lobbyists and other intermediaries, joint
620 venture and consortia partners, governments, customers, and clients. ~~In the Guidelines, suppliers include~~
621 ~~brokers, consultants, contractors, distributors, franchisees or licensees, home workers, independent~~
622 ~~contractors, manufacturers, primary producers, sub-contractors and wholesalers.~~ [See also definition of](#)
623 [‘supplier’](#).

624 **Employee**

625 An individual who is, according to national law or practices, recognized as an employee of the organization.

626 **Employee category**

627 Breakdown of employees by level (such as senior management, middle management) and function (such
628 as technical, administrative, production). This information is derived from an organization’s own human
629 resources system.

630 **Environmental ~~I~~aws and regulations**

631 Refers to [laws and](#) regulations ~~related to all types of environmental issues (that is, emissions, effluents,~~
632 ~~and waste, as well as material use, energy, water, and biodiversity)~~ applicable to the organization. This
633 includes binding voluntary agreements that are made with regulatory authorities and developed as a
634 substitute for implementing a new regulation. Voluntary agreements can be applicable if the organization
635 directly joins the agreement or if public agencies make the agreement applicable to organizations in their
636 territory through legislation or regulation.

637 **Formal grievance mechanisms**

638 Systems consisting of specified procedures, roles and rules for methodically addressing complaints as well
639 as resolving disputes. Formal grievance mechanisms are expected to be legitimate, accessible, predictable,
640 equitable, rights-compatible, clear and transparent, and based on dialogue and mediation.

641 **~~Human rights r~~Reviews**

642 A formal or documented assessment process that applies a set of ~~human rights~~ performance criteria.

643 **Operation**

644 A single location used by an organization for the production, storage and/or distribution of its goods and
645 services, or for administrative purposes (such as office). Within a single operation, there may be multiple
646 production lines, warehouses, or other activities. For example, a single factory may be used for multiple
647 products or a single retail outlet may contain several different retail operations that are owned or managed
648 by the organization.

649 **Substantiated complaint**

650 Written statement by regulatory or similar official body addressed to the organization that identifies
651 breaches ~~of customer privacy~~ related to the material topic, or a complaint lodged with the organization
652 that has been recognized as legitimate by the organization.

653 **Supplier**

654 Organization or person that provides a product or service used in the supply chain of the reporting
655 organization.

656 The supplier can have a direct or indirect relationship with the organization.

657 Examples of suppliers are:

- 658 • Brokers: Persons or organizations that buy and sell products, services, or assets for others,
659 including contracting agencies that supply labor
- 660 • Consultants: Persons or organizations that provide expert advice and services on a legally
661 recognized professional and commercial basis. Consultants are legally recognized as self-employed
662 or are legally recognized as employees of another organization
- 663 • Contractors: Persons or organizations working onsite or offsite on behalf of an organization with
664 a relationship determined by a contract. A contractor may hire their own staff directly or hire
665 sub-contractors or independent contractors
- 666 • Distributors: Agents that supply products to others
- 667 • Franchisees or licensees: Persons or organizations that are granted a franchise or license by the
668 reporting organization. Franchises and licenses permit specified commercial activities (such as the
669 production and sale of a product)
- 670 • Home workers: Persons at home or in other premises of their choice, other than the workplace
671 of the employer, who perform work for remuneration and which results in a product or service
672 as specified by the employer, irrespective of who provides the equipment, materials or other
673 inputs used
- 674 • Independent contractors: Persons or organizations working for an organization, a contractor, or
675 a sub-contractor, with a relationship determined by a contract. Independent contractors do not
676 have an employment relationship with the organization
- 677 • Manufacturers: Persons or organizations that make products for sale
- 678 • Primary producers: Persons or organizations that grow, harvest, or extract raw materials
- 679 • Sub-contractors: Persons or organizations working onsite or offsite on behalf of an organization
680 that have a direct contractual relationship with a contractor or sub-contractor but not necessarily
681 with the organization. A sub-contractor may hire their own staff directly or hire independent
682 contractors
- 683 • Wholesalers: Sellers of products in large quantities to be retailed by others

684 **Supplier screening**

685 A formal or documented process that applies a set of performance criteria as one of the factors in
686 determining whether to proceed with a relationship with a supplier.

687 ~~Type of non-compliance~~

688 ~~Court judgment on failure to act in accordance with regulations or laws, categorized by the nature of the~~
689 ~~laws or regulations breached.~~

Management Approach Indicators

Risk assessment

Operational-level risk assessment

~~SRS9-2-1 G4-SO3~~

TOTAL NUMBER AND PERCENTAGE OF OPERATIONS ASSESSED FOR RISKS RELATED TO ~~CORRUPTION~~ THE MATERIAL TOPIC AND THE SIGNIFICANT RISKS IDENTIFIED

- a. Report the total number and percentage of operations assessed for risks related to ~~corruption~~ the material topic.
- b. Report the significant risks related to ~~corruption~~ the material topic identified through the risk assessment.

GUIDANCE

Relevance

Efforts to manage risks of incidents ~~of corruption~~ related to the material topic require a system that has supporting procedures in place. This Indicator measures the extent of the risk assessment’s implementation across the organization. Risk assessments help to assess the potential for incidents ~~of corruption~~ related to the material topic within and related to the organization, and help the organization to design policies and procedures to ~~combat corruption~~ prevent or mitigate impacts related to the material topic.

Compilation

~~Identify operations assessed for risks related to corruption.~~ This refers to either a formal risk assessment focused on ~~corruption~~ the material topic or the inclusion of ~~corruption~~ the material topic as a risk factor in overall risk assessments.

Definitions

~~See Glossary in Implementation Manual, p. 244~~

- ~~Corruption~~
- ~~Operation~~

Documentation sources

~~Potential information sources include monitoring reports, risk registers or risk management systems.~~

Impact assessment

720 Operational-level impact assessment

721 [SRS9-2-2](#) ~~G4-HR9~~

722 TOTAL NUMBER AND PERCENTAGE OF OPERATIONS THAT HAVE BEEN
723 SUBJECT TO ~~HUMAN RIGHTS~~ REVIEWS OR IMPACT ASSESSMENTS
724 [RELATED TO THE MATERIAL TOPIC](#)

725 a. Report the total number and percentage of operations that have been subject to
726 ~~human rights~~ reviews or ~~human rights~~ impact assessments [related to the material](#)
727 [topic](#), by country.

728 **GUIDANCE**

729 **Relevance**

730 ~~Organizations need to be aware of their special responsibility to respect human rights.~~ The presence of
731 the organization's operations can have positive and negative effects in relation to ~~respecting the~~
732 ~~protection of human rights~~ [the material topic](#). ~~Organizations may affect human rights directly, through~~
733 ~~their own actions and operations, and indirectly, through their interaction and relationships with others,~~
734 ~~including governments, local communities and suppliers.~~

735 Information reported for this Indicator will provide insight into how far the organization takes ~~human~~
736 ~~rights~~ considerations [related to the material topic](#) into account when making decisions on its locations
737 of operations. ~~It will also provide information to allow evaluation of the potential for the organization to~~
738 ~~be associated with, or considered complicit in, human rights abuse.~~

739 **Compilation**

740 ~~Identify countries in which the organization operates.~~

741 ~~Identify the total number of operations, by country.~~

742 ~~Identify the number of operations that have been subject to human rights reviews or human rights~~
743 ~~impact assessments, by country.~~

744 **Definitions**

745 See Glossary in *Implementation Manual*, p. 244

746 ● — Human rights reviews

747 **Documentation sources**

748 Potential information sources include the reporting organization's legal, compliance, and human
749 resources departments; information supplied by country managers; internal audit programs; the risk
750 management office; and any external assessment undertaken.

751 Supplier impact assessment

752 SRS9-2-3

753 PERCENTAGE OF NEW SUPPLIERS THAT WERE SCREENED USING
754 CRITERIA RELATED TO THE MATERIAL TOPIC

755 a. Report the percentage of new suppliers that were screened using criteria related to
756 the material topic.

757 This Indicator informs stakeholders about the percentage of suppliers selected or contracted subject to
758 the organization's due diligence processes related to the material topic.

759 Due diligence should be initiated as early as possible in the development of a new relationship with a
760 supplier. Significant potential negative impacts related to the material topic may be prevented or
761 mitigated at the stage of structuring contracts or other agreements.

762 Identify the total number of new suppliers that the organization considered selecting or contracting
763 with.

764 ~~G4-EN32~~

765 ~~PERCENTAGE OF NEW SUPPLIERS THAT WERE SCREENED USING~~
766 ~~ENVIRONMENTAL CRITERIA~~

767 ~~a. Report the percentage of new suppliers that were screened using **environmental**~~
768 ~~criteria.~~

769 **GUIDANCE**

770 **Relevance**

771 ~~This Indicator informs stakeholders about the percentage of suppliers selected or contracted subject to~~
772 ~~**environmental** due diligence processes. Due diligence should be initiated as early as possible in the~~
773 ~~development of a new relationship with a supplier.~~

774 ~~Significant potential negative **environmental** impacts may be prevented or mitigated at the stage of~~
775 ~~structuring contracts or other agreements.~~

776 **Compilation**

777 ~~Identify the total number of new suppliers that the organization considered selecting or contracting~~
778 ~~with.~~

779 ~~Identify the total number of new suppliers that were screened using environmental criteria.~~

780 ~~Environmental criteria may include Aspects under the Environmental Category.~~

781 **Definitions**

782 ~~See Glossary in Implementation Manual, p. 244~~

- 783 • Supplier
- 784 • Supplier screening

785 **Documentation sources**

786 Potential sources of information include the organization's procurement, purchasing and legal
787 departments.

788 **G4-LA14**

789 **PERCENTAGE OF NEW SUPPLIERS THAT WERE SCREENED USING LABOR** 790 **PRACTICES CRITERIA**

- 791 a. Report the percentage of new suppliers that were screened using labor practices
792 criteria.

793 **GUIDANCE**

794 **Relevance**

795 This Indicator informs stakeholders about the percentage of suppliers selected or contracted subject to
796 due diligence processes for labor practices. Due diligence should be initiated as early as possible in the
797 development of a new relationship with a supplier.

798 Significant potential negative impacts for labor practices may be prevented or mitigated at the stage of
799 structuring contracts or other agreements.

800 **Compilation**

801 Identify the total number of new suppliers that the organization considered selecting or contracting
802 with.

803 Identify the total number of new suppliers that were screened using labor practices criteria.

804 Labor practices criteria may include:

- 805 • Employment practices
- 806 • Health and safety practices
- 807 • Incidents (such as of verbal, psychological, physical, or sexual abuse, coercion or harassment)
- 808 • Industrial relations
- 809 • Wages and compensation
- 810 • Working hours

811 **Definitions**

812 See Glossary in *Implementation Manual*, p. 244

- 813 • Supplier
- 814 • Supplier screening

815 **Documentation sources**

816 Potential sources of information include the organization's procurement, purchasing and legal
817 departments.

818 **G4-HR10**

819 **PERCENTAGE OF NEW SUPPLIERS THAT WERE SCREENED USING HUMAN** 820 **RIGHTS CRITERIA**

821 a. Report the percentage of new suppliers that were screened using **human rights**
822 criteria.

823 **GUIDANCE**

824 **Relevance**

825 This Indicator informs stakeholders about the percentage of suppliers selected or contracted subject to
826 the organization's **human rights** due diligence processes.

827 The UN *Protect, Respect and Remedy: a Framework for Business and Human Rights*¹⁰⁷ has confirmed the
828 expectation that organizations should respect human rights throughout their activities and relationships
829 with others.

830 **Human rights** due diligence should be initiated as early as possible in the development of a new
831 relationship with a supplier. Significant potential negative **human rights** impacts may be prevented or
832 mitigated at the stage of structuring contracts or other agreements.

833 **Compilation**

834 Identify the total number of new suppliers that the organization considered selecting or contracting
835 with.

836 Identify the total number of new suppliers that were screened using human rights criteria.

837 **Human rights** criteria may include:

- 838 ● Child labor
- 839 ● Discrimination
- 840 ● Forced or compulsory labor
- 841 ● Freedom of association and collective bargaining
- 842 ● Indigenous rights
- 843 ● Security practices

844 **Definitions**

845 See *Glossary in Implementation Manual*, p. 244

- 846 ● Supplier
- 847 ● Supplier screening

848 **Documentation sources**

849 Potential sources of information include the organization's procurement, purchasing and legal
850 departments.

851 ~~G4-SO9~~

852 ~~PERCENTAGE OF NEW SUPPLIERS THAT WERE SCREENED USING~~ 853 ~~CRITERIA FOR IMPACTS ON SOCIETY~~

854 a. ~~Report the percentage of new suppliers that were screened using criteria for impacts~~
855 ~~on society.~~

856 **GUIDANCE**

857 **Relevance**

858 This Indicator informs stakeholders about the percentage of suppliers selected or contracted subject to
859 due diligence processes ~~for impacts on society~~. Due diligence should be initiated as early as possible in
860 the development of a new relationship with a supplier.

861 Significant potential negative impacts ~~on society~~ may be prevented or mitigated at the stage of
862 structuring contracts or other agreements.

863 **Compilation**

864 Identify the total number of new suppliers that the organization considered selecting or contracting
865 with.

866 ~~Identify the total number of new suppliers that were screened using criteria for impacts on society.~~

867 ~~Criteria for impacts on society may include Aspects under the Society sub-Category.~~

868 **Definitions**

869 ~~See Glossary in Implementation Manual, p. 244~~

870 ● Supplier

871 ● Supplier screening

872 **Documentation sources**

873 Potential sources of information include the organization's procurement, purchasing and legal
874 departments.

875 SRS9-2-4

876 SIGNIFICANT ACTUAL AND POTENTIAL NEGATIVE IMPACTS RELATED TO 877 THE MATERIAL TOPIC IN THE SUPPLY CHAIN AND ACTIONS TAKEN

878 b. Report the number of suppliers subject to impact assessments related to the
879 material topic.

- 880 c. Report the number of suppliers identified as having significant actual and potential
- 881 negative impacts related to the material topic.
- 882 d. Report the significant actual and potential negative impacts related to the material
- 883 topic identified in the supply chain.
- 884 e. Report the percentage of suppliers identified as having significant actual and potential
- 885 negative impacts related to the material topic with which improvements were
- 886 agreed upon as a result of assessment.
- 887 f. Report the percentage of suppliers identified as having significant actual and potential
- 888 negative impacts related to the material topic with which relationships were
- 889 terminated as a result of assessment, and why.

890 If it will provide appropriate context on significant impacts, organizations are encouraged to break down
891 the information requested by this Indicator by the location of the supplier and the significant actual and
892 potential negative impact.

893 Negative impacts include those that are either caused or contributed to by the organization, or that are
894 linked to its activities, products, or services by its relationship with a supplier.

895 Assessments may be made against agreed performance expectations which were set and communicated
896 to the suppliers prior to the assessment.

897 Assessments may be informed by audits, contractual reviews, two-way engagement, and grievance and
898 complaint mechanisms.

899 Improvements may include the adjustment of the organization's procurement practices, the adjustment
900 of performance expectations, capacity building, training, and changes to processes.

901 **G4-EN33**

902 **SIGNIFICANT ACTUAL AND POTENTIAL NEGATIVE ENVIRONMENTAL** 903 **IMPACTS IN THE SUPPLY CHAIN AND ACTIONS TAKEN**

- 904 ~~a. Report the number of suppliers subject to **environmental** impact assessments.~~
- 905 ~~b. Report the number of suppliers identified as having significant actual and potential~~
- 906 ~~negative **environmental** impacts.~~
- 907 ~~c. Report the significant actual and potential negative **environmental** impacts identified~~
- 908 ~~in the supply chain.~~
- 909 ~~d. Report the percentage of suppliers identified as having significant actual and potential~~
- 910 ~~negative **environmental** impacts with which improvements were agreed upon as a~~
- 911 ~~result of assessment.~~
- 912 ~~e. Report the percentage of suppliers identified as having significant actual and potential~~
- 913 ~~negative **environmental** impacts with which relationships were terminated as a result~~
- 914 ~~of assessment, and why.~~

915 **GUIDANCE**

916 **Relevance**

917 ~~This Indicator informs stakeholders about an organization's awareness of significant actual and potential~~
918 ~~negative environmental impacts in the supply chain.~~

919 ~~Processes to identify and assess significant actual and potential negative environmental impacts in the~~
920 ~~supply chain may enable an organization to address them.~~

921 **Compilation**

922 ~~If it will provide appropriate context on significant impacts, organizations are encouraged to break down~~
923 ~~the information requested by this Indicator by the location of the supplier and the significant actual and~~
924 ~~potential negative environmental impact.~~

925 ~~Negative impacts include those that are either caused or contributed to by the organization, or that are~~
926 ~~linked to its activities, products, or services by its relationship with a supplier.~~

927 ~~Environmental impact assessments may include Aspects under the Environmental Category.~~

928 ~~Assessments may be made against agreed performance expectations which were set and communicated~~
929 ~~to the suppliers prior to the assessment.~~

930 ~~Assessments may be informed by audits, contractual reviews, two-way engagement, and grievance and~~
931 ~~complaint mechanisms.~~

932 ~~Improvements may include the adjustment of the reporting organization's procurement practices, the~~
933 ~~adjustment of performance expectations, capacity building, training, and changes to processes.~~

934 **Definitions**

935 ~~See Glossary in Implementation Manual, p. 244~~

936 ~~● Supplier~~

937 **Documentation sources**

938 ~~Potential sources of information include procurement, purchasing and legal departments.~~

939 **G4-LA15**

940 **SIGNIFICANT ACTUAL AND POTENTIAL NEGATIVE IMPACTS FOR LABOR** 941 **PRACTICES IN THE SUPPLY CHAIN AND ACTIONS TAKEN**

- 942 ~~a. Report the number of suppliers subject to impact assessments for labor practices.~~
943 ~~b. Report the number of suppliers identified as having significant actual and potential~~
944 ~~negative impacts for labor practices.~~
945 ~~c. Report the significant actual and potential negative impacts for labor practices~~
946 ~~identified in the supply chain.~~
947 ~~d. Report the percentage of suppliers identified as having significant actual and potential~~
948 ~~negative impacts for labor practices with which improvements were agreed upon as~~
949 ~~a result of assessment.~~

950 e. ~~Report the percentage of suppliers identified as having significant actual and potential~~
951 ~~negative impacts for labor practices with which relationships were terminated as a~~
952 ~~result of assessment, and why.~~

953 **GUIDANCE**

954 **Relevance**

955 ~~This Indicator informs stakeholders about an organization's awareness of significant actual and potential~~
956 ~~negative impacts for labor practices in the supply chain.~~

957 ~~Processes to identify and assess significant actual and potential negative impacts for labor practices in~~
958 ~~the supply chain may enable an organization to address them.~~

959 **Compilation**

960 ~~If it will provide appropriate context on significant impacts, organizations are encouraged to break down~~
961 ~~the information requested by this Indicator by the location of the supplier and the significant actual and~~
962 ~~potential negative impact for labor practices.~~

963 ~~Negative impacts include those that are either caused or contributed to by the organization, or that are~~
964 ~~linked to its activities, products, or services by its relationship with a supplier.~~

965 ~~Impact assessments for labor practices may include:~~

- 966 ~~• Employment practices~~
- 967 ~~• Health and safety practices~~
- 968 ~~• Incidents (such as of verbal, psychological, physical or sexual abuse, coercion or harassment)~~
- 969 ~~• Industrial relations~~
- 970 ~~• Wages and compensation~~
- 971 ~~• Working hours~~

972 ~~Assessments may be made against agreed performance expectations which were set and communicated~~
973 ~~prior to the assessment.~~

974 ~~Assessments may be informed by audits, contractual reviews, two-way engagement, and grievance and~~
975 ~~complaint mechanisms.~~

976 ~~Improvements may include the adjustment of the reporting organization's procurement practices, the~~
977 ~~adjustment of performance expectations, capacity building, training, and changes to processes.~~

978 **Definitions**

979 ~~See Glossary in Implementation Manual, p. 244~~

- 980 ~~• Supplier~~

981 **Documentation sources**

982 ~~Potential sources of information include procurement, purchasing and legal departments.~~

983 **G4-HRII**

984 **SIGNIFICANT ACTUAL AND POTENTIAL NEGATIVE HUMAN RIGHTS**
985 **IMPACTS IN THE SUPPLY CHAIN AND ACTIONS TAKEN**

- 986 a. Report the number of suppliers subject to **human rights** impact assessments.
987 b. Report the number of suppliers identified as having significant actual and potential
988 negative **human rights** impacts.
989 c. Report the significant actual and potential negative **human rights** impacts identified
990 in the supply chain.
991 d. Report the percentage of suppliers identified as having significant actual and potential
992 negative **human rights** impacts with which improvements were agreed upon as a
993 result of assessment.
994 e. Report the percentage of suppliers identified as having significant actual and potential
995 negative **human rights** impacts with which relationships were terminated as a result
996 of assessment, and why.

997 **GUIDANCE**

998 **Relevance**

999 This Indicator informs stakeholders about an organization's awareness of significant actual and potential
1000 negative human rights impacts in the supply chain.

1001 The UN *Protect, Respect and Remedy: a Framework for Business and Human Rights*¹⁰⁷ has affirmed the
1002 expectation that organizations should respect human rights throughout their activities and relationships
1003 with others.

1004 Processes to identify and assess significant actual and potential negative human rights impacts in the
1005 supply chain may enable an organization to address them.

1006 **Compilation**

1007 If it will provide appropriate context on significant impacts, organizations are encouraged to break down
1008 the information requested by this Indicator by the location of the supplier and the significant actual and
1009 potential negative **human rights** impact.

1010 Negative impacts include those that are either caused or contributed to by the organization, or that are
1011 linked to its activities, products, or services by its relationship with a supplier.

1012 **Human rights assessments may include:**

- 1013 ● Child labor
1014 ● Discrimination
1015 ● Forced or compulsory labor
1016 ● Freedom of association and collective bargaining
1017 ● Indigenous rights
1018 ● Security practices

1019 Assessments may be made against agreed performance expectations which were set and communicated
1020 prior to the assessment.

1021 Assessments may be informed by audits, contractual reviews, two-way engagement, and grievance and
1022 complaint mechanisms.

1023 Improvements may include the adjustment of the organization's procurement practices, the adjustment
1024 of performance expectations, capacity building, training, and changes to processes.

1025 **Definitions**

1026 See Glossary in *Implementation Manual*, p. 244

1027 • Supplier

1028 **Documentation sources**

1029 Potential sources of information include procurement, purchasing and legal departments.

1030 **G4-SO10**

1031 ~~SIGNIFICANT ACTUAL AND POTENTIAL NEGATIVE IMPACTS ON SOCIETY~~ 1032 ~~IN THE SUPPLY CHAIN AND ACTIONS TAKEN~~

- 1033 a. ~~Report the number of suppliers subject to assessments for impacts on society.~~
1034 b. ~~Report the number of suppliers identified as having significant actual and potential~~
1035 ~~negative impacts on society.~~
1036 c. ~~Report the significant actual and potential negative impacts on society identified in~~
1037 ~~the supply chain.~~
1038 d. ~~Report the percentage of suppliers identified as having significant actual and potential~~
1039 ~~negative impacts on society with which improvements were agreed upon as a result~~
1040 ~~of assessment.~~
1041 e. ~~Report the percentage of suppliers identified as having significant actual and potential~~
1042 ~~negative impacts on society with which relationships were terminated as a result of~~
1043 ~~assessment, and why.~~

1044 **GUIDANCE**

1045 **Relevance**

1046 This Indicator informs stakeholders about an organization's awareness of significant actual and potential
1047 negative impacts on society in the supply chain.

1048 Processes to identify and assess significant actual and potential negative impacts on society in the supply
1049 chain may enable an organization to address them.

1050 **Compilation**

1051 If it will provide appropriate context on significant impacts, organizations are encouraged to break down
1052 the information requested by this Indicator by the location of the supplier and the significant actual and
1053 potential negative impact on society.

1054 Negative impacts include those that are either caused or contributed to by the organization, or that are
1055 linked to its activities, products, or services by its relationship with a supplier.

1056 ~~Assessments for impacts on society may include Aspects under the Society sub-Category.~~

1057 Assessments may be made against agreed performance expectations which were set and communicated
1058 prior to the assessment.

1059 Assessments may be informed by audits, contractual reviews, two-way engagement, and grievance and
1060 complaint mechanisms.

1061 Improvements may include the adjustment of the reporting organization's procurement practices, the
1062 adjustment of performance expectations, capacity building, training, and changes to processes.

1063 **Definitions**

1064 See *Glossary in Implementation Manual*, p. 244

1065 • Supplier

1066 **Documentation sources**

1067 Potential sources of information include procurement, purchasing and legal departments.

1068 Product and service impact assessment

1069 SRS9-2-5 ~~G4-PR1~~

1070 PERCENTAGE OF SIGNIFICANT PRODUCT AND SERVICE CATEGORIES 1071 FOR WHICH ~~HEALTH AND SAFETY~~ IMPACTS RELATED TO THE MATERIAL 1072 TOPIC ARE ASSESSED FOR IMPROVEMENT

1073 a. Report the percentage of significant product and service categories for which **health**
1074 **and safety** impacts related to the material topic are assessed for improvement.

1075 **GUIDANCE**

1076 **Relevance**

1077 This measure helps to identify the existence and scope of systematic efforts to address ~~health and~~
1078 ~~safety~~ impacts related to the material topic across the life cycle of a product or service. Customers
1079 expect products and services to perform their intended functions satisfactorily, and not pose a risk to
1080 health and safety. This responsibility is not only subject to laws and regulations, but is also addressed in
1081 voluntary codes such as the *OECD Guidelines for Multinational Enterprises*⁷³.

1082 Efforts made to ~~protect the health and safety of those who use or deliver the product or service~~ address
1083 the impacts of products and services have direct impacts on an organization's reputation, the
1084 organization's legal and financial risk due to recall, market differentiation in relation to quality, and
1085 employee motivation.

1086 **Compilation**

1087 ~~Identify significant product and service categories for which health and safety impacts are assessed for~~
1088 ~~improvement.~~

1089 **Documentation sources**

1090 ~~Potential sources of information include the organization's legal and sales departments as well as the~~
1091 ~~documentation collected through quality management systems.~~

1092 *Training and communication*

1093 SRS9-2-6

1094 TRAINING ON POLICIES AND PROCEDURES RELATED TO THE MATERIAL
1095 TOPIC

1096 a. Report the total number of hours devoted to training and the total number and
1097 percentage of individuals trained on policies and procedures related to the material
1098 topic, by:

- 1099 • Employees, further disaggregated by employee category and region
- 1100 • Governance body members, further disaggregated by region

1101 Information generated from this Indicator offers insight into an organization's capacity to implement its
1102 policies and procedures related to the material topic. The total number of governance body members
1103 and employees trained and the amount of training they receive both contribute to an assessment of an
1104 organization's depth of knowledge of the material topic.

1105 Training builds the internal and external awareness and the necessary capacity to prevent or mitigate
1106 impacts related to the material topic. This Indicator reveals the proportion of the organization's
1107 governance body members and employees that can reasonably be assumed to be aware of the
1108 organization's policies and procedures related to the material topic.

1109 Identify the number of hours devoted to employee training, using data from G4-LA9.

1110 Using data from G4-LA12 identify:

- 1111 • The governance bodies that exist within the organization (such as the board of directors,
1112 management committee, or similar body for non-corporate organizations)
- 1113 • The total number of individuals and/or employees who comprise these governance bodies
- 1114 • The total number of employees in each employee category (excluding governance body members)

1115 This includes the applicability of the policies or procedures related to the material topic to the
1116 employees' work. This can refer either to training dedicated to the material topic or to a module on the
1117 material topic within a general training program.

1118 SRS9-2-7

1119 COMMUNICATION ON POLICIES AND PROCEDURES RELATED TO THE
1120 MATERIAL TOPIC

1121 a. Report the total number and percentage of individuals that the organization's
1122 policies and procedures related to the material topic have been communicated to,
1123 by:

- 1124 • Employees, further disaggregated by employee category and region
- 1125 • Governance body members, further disaggregated by region
- 1126 • Business partners, further disaggregated by type of business partner and
1127 region

1128 Communication builds the internal and external awareness and the necessary capacity to prevent or
1129 mitigate impacts related to the material topic. This Indicator reveals the proportion of the organization's
1130 governance body members, employees and business partners that can reasonably be assumed to be
1131 aware of the organization's policies and procedures related to the material topic.

1132 Using data from G4-LA12 identify:

- 1133 • The governance bodies that exist within the organization (such as the board of directors,
1134 management committee, or similar body for non-corporate organizations)
- 1135 • The total number of individuals and/or employees who comprise these governance bodies
- 1136 • The total number of employees in each employee category (excluding governance body members)

1137 The total number of business partners is to be estimated.

1138 **G4-HR2**

1139 ~~TOTAL HOURS OF EMPLOYEE TRAINING ON HUMAN RIGHTS POLICIES~~
1140 ~~OR PROCEDURES CONCERNING ASPECTS OF HUMAN RIGHTS THAT ARE~~
1141 ~~RELEVANT TO OPERATIONS, INCLUDING THE PERCENTAGE OF~~
1142 ~~EMPLOYEES TRAINED~~

- 1143 ~~a. Report the total number of hours in the reporting period devoted to training on~~
1144 ~~human rights policies or procedures concerning aspects of human rights that are~~
1145 ~~relevant to operations.~~
- 1146 ~~b. Report the percentage of employees in the reporting period trained in human rights~~
1147 ~~policies or procedures concerning aspects of human rights that are relevant to~~
1148 ~~operations.~~

1149 **GUIDANCE**

1150 **Relevance**

1151 ~~Information generated from this Indicator offers insight into an organization's capacity to implement its~~
1152 ~~human rights policies and procedures. Human rights have become well-established in international~~

standards and laws, and this has obligated organizations to implement specialized training that equips employees to address human rights in the course of their regular work. The total number of employees trained and the amount of training they receive both contribute to an assessment of an organization's depth of knowledge about human rights.

Compilation

Identify the number of hours devoted to employee training, using data from G4-LA9.

Identify the total number of employees, using data from G4-I0.

Identify employees who have received formal training in the organization's human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the applicability of the human rights policies or procedures to the employees' work. This can refer either to training dedicated to the topic of human rights or to a human rights module within a general training program.

Definitions

See Glossary in *Implementation Manual*, p. 244

- Employee

Documentation sources

Potential sources of information include employee records of training and training schedules.

G4-S04

COMMUNICATION AND TRAINING ON ANTI-CORRUPTION POLICIES AND PROCEDURES

- Report the total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region.
- Report the total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region.
- Report the total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region.
- Report the total number and percentage of governance body members that have received training on anti-corruption, broken down by region.
- Report the total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.

GUIDANCE

Relevance

1188 Communication and training build the internal and external awareness and the necessary capacity to
1189 **combat corruption**. This Indicator reveals the proportion of the organization's governance body
1190 members, employees and business partners that can reasonably be assumed to be aware of the
1191 organization's **anti-corruption** policies and procedures.

1192 **Compilation**

1193 Using data from G4-LA12 identify:

- 1194 • The governance bodies that exist within the organization (such as the board of directors,
1195 management committee, or similar body for non-corporate organizations)
- 1196 • The total number of individuals and/or employees who comprise these governance bodies
- 1197 • The total number of employees in each employee category (excluding governance body members)

1198 The total number of business partners is to be estimated.

1199 **Definitions**

1200 *See Glossary in Implementation Manual, p. 244*

- 1201 • Business partner
- 1202 • Corruption
- 1203 • Employee
- 1204 • Employee category

1205 **Documentation sources**

1206 **Potential information sources include training records.**

1207 *Grievance mechanisms*

1208 SRS9-2-8

1209 NUMBER OF GRIEVANCES ABOUT IMPACTS RELATED TO THE MATERIAL 1210 TOPIC FILED, ADDRESSED, AND RESOLVED THROUGH FORMAL 1211 GRIEVANCE MECHANISMS

- 1212 a. Report the total number of grievances about impacts related to the material topic
1213 filed through formal grievance mechanisms during the reporting period.
- 1214 b. Of the identified grievances, report how many were:
 - 1215 • Addressed during the reporting period
 - 1216 • Resolved during the reporting period
- 1217 c. Report the total number of grievances about impacts related to the material topic
1218 filed prior to the reporting period that were resolved during the reporting period.

1219 Disputes may occur over the impacts related to the material topic of an organization's activities and
1220 relationships with others (such as entities in the supply chain). Effective grievance mechanisms play an
1221 important role in remediating impacts.

- 1222 Formal grievance mechanisms may be managed by the reporting organization or by an external party.
- 1223 If it will provide appropriate context on significant impacts, organizations are encouraged to break down
- 1224 the number of grievances by the nature and location of the grievance, and the party that filed the
- 1225 grievance. Parties that filed the grievance may include:
- 1226 • Internal stakeholders (such as employees)
 - 1227 • External stakeholders (such as suppliers, local communities)
 - 1228 • Individuals or groups of people identified by:
 - 1229 – Membership of underrepresented social groups
 - 1230 – Other indicators of diversity

1231 **G4-EN34**

1232 ~~NUMBER OF GRIEVANCES ABOUT ENVIRONMENTAL IMPACTS FILED,~~

1233 ~~ADDRESSED, AND RESOLVED THROUGH FORMAL GRIEVANCE~~

1234 ~~MECHANISMS~~

- 1235 ~~a. Report the total number of grievances about environmental impacts filed through~~
- 1236 ~~formal grievance mechanisms during the reporting period.~~
- 1237 ~~b. Of the identified grievances, report how many were:~~
 - 1238 ~~• Addressed during the reporting period~~
 - 1239 ~~• Resolved during the reporting period~~
- 1240 ~~c. Report the total number of grievances about environmental impacts filed prior to~~
- 1241 ~~the reporting period that were resolved during the reporting period.~~

1242 **GUIDANCE**

1243 **Relevance**

1244 Disputes may occur over the environmental impacts of an organization's activities and relationships with

1245 others (such as entities in the supply chain). Effective grievance mechanisms play an important role in

1246 remediating environmental impacts.

1247 **Compilation**

1248 ~~Identify existing formal grievance mechanisms.~~ Formal grievance mechanisms may be managed by the

1249 reporting organization or by an external party.

1250 ~~Identify the total number of grievances about environmental impacts filed through formal grievance~~

1251 ~~mechanisms during the reporting period.~~

1252 ~~Identify the total number of grievances addressed or resolved during the reporting period from both~~

1253 ~~current year and prior year grievance filings.~~

1254 If it will provide appropriate context on significant impacts, organizations are encouraged to break down

1255 the number of grievances by the nature and location of the grievance, and the party that filed the

1256 grievance. Parties that filed the grievance may include:

- 1257 • Internal stakeholders (such as employees)
- 1258 • External stakeholders (such as suppliers, local communities)
- 1259 • Individuals or groups of people identified by:
 - 1260 — Membership of underrepresented social groups
 - 1261 — Other indicators of diversity

1262 **Definitions**

1263 See *Glossary in Implementation Manual*, p. 244

- 1264 • Formal grievance mechanisms

1265 **Documentation sources**

1266 Potential sources of information include the organization’s legal, compliance, procurement, purchasing,
1267 and human resources departments.

1268 **G4-LA16**

1269 **NUMBER OF GRIEVANCES ABOUT LABOR PRACTICES FILED, ADDRESSED,**
1270 **AND RESOLVED THROUGH FORMAL GRIEVANCE MECHANISMS**

- 1271 a. Report the total number of grievances about labor practices filed through formal
1272 grievance mechanisms during the reporting period.
 - 1273 • Of the identified grievances, report how many were:
 - 1274 • Addressed during the reporting period
 - 1275 • Resolved during the reporting period
- 1276 b. Report the total number of grievances about labor practices filed prior to the
1277 reporting period that were resolved during the reporting period.

1278 **GUIDANCE**

1279 **Relevance**

1280 Disputes may occur over the labor practices of an organization’s activities and relationships with others
1281 (such as entities in the supply chain). Effective grievance mechanisms play an important role in
1282 remediating impacts for labor practices.

1283 **Compilation**

1284 Identify existing formal grievance mechanisms. Formal grievance mechanisms may be managed by the
1285 reporting organization or by an external party.

1286 Identify the total number of grievances about labor practices filed through formal grievance mechanisms
1287 during the reporting period.

1288 Identify the total number of grievances addressed or resolved during the reporting period from both
1289 current year and prior year grievance filings.

1290 If it will provide appropriate context on significant impacts, organizations are encouraged to break down
1291 the number of grievances by the nature and location of the grievance, and the party that filed the
1292 grievance. Parties that filed the grievance may include:

- 1293 • Internal stakeholders (such as employees)
- 1294 • External stakeholders (such as suppliers, local communities)
- 1295 • Individuals or groups of people identified by:
 - 1296 — Membership of underrepresented social groups
 - 1297 — Other indicators of diversity

1298 **Definitions**

1299 See *Glossary in Implementation Manual*, p. 244

- 1300 • Formal grievance mechanisms

1301 **Documentation sources**

1302 Potential sources of information include the organization's legal, compliance, procurement, purchasing,
1303 and human resources departments.

1304 **G4-HR12**

1305 **NUMBER OF GRIEVANCES ABOUT HUMAN RIGHTS IMPACTS FILED,** 1306 **ADDRESSED, AND RESOLVED THROUGH FORMAL GRIEVANCE** 1307 **MECHANISMS**

- 1308 a. Report the total number of grievances about **human rights** impacts filed through
1309 formal grievance mechanisms during the reporting period.
- 1310 b. Of the identified grievances, report how many were:
 - 1311 • Addressed during the reporting period
 - 1312 • Resolved during the reporting period
- 1313 c. Report the total number of grievances about **human rights** impacts filed prior to the
1314 reporting period that were resolved during the reporting period.

1315 **GUIDANCE**

1316 **Relevance**

1317 Disputes may occur over the **human rights** impacts of an organization's activities and relationships with
1318 others (such as entities in the supply chain). Effective grievance mechanisms play an important role in
1319 the successful protection of human rights.

1320 **Compilation**

1321 Identify existing formal grievance mechanisms. Formal grievance mechanisms may be managed by the
1322 reporting organization or by an external party.

1323 Identify the total number of grievances about human rights impact filed through formal grievance
1324 mechanisms during the reporting period.

1325 ~~Identify the total number of grievances addressed or resolved during the reporting period from both~~
1326 ~~current year and prior year grievance filings.~~

1327 ~~If it will provide appropriate context on significant impacts, organizations are encouraged to break down~~
1328 ~~the number of grievances by the nature and location of the grievance, and the party that filed the~~
1329 ~~grievance. Parties that filed the grievance may include:~~

- 1330 ~~• Internal stakeholders (such as employees)~~
- 1331 ~~• External stakeholders (such as suppliers, local communities)~~
- 1332 ~~• Individuals or groups of people identified by:~~
 - 1333 ~~— Membership of underrepresented social groups~~
 - 1334 ~~— Other indicators of diversity~~

1335 **Definitions**

1336 ~~See Glossary in Implementation Manual, p. 244~~

- 1337 ~~• Formal grievance mechanisms~~

1338 **Documentation sources**

1339 ~~Potential sources of information include the organization's legal, compliance, procurement, purchasing,~~
1340 ~~and human resources departments.~~

1341 **G4-SO11**

1342 **NUMBER OF GRIEVANCES ABOUT IMPACTS ON SOCIETY FILED,** 1343 **ADDRESSED, AND RESOLVED THROUGH FORMAL GRIEVANCE** 1344 **MECHANISMS**

- 1345 ~~a. Report the total number of grievances about impacts **on society** filed through formal~~
1346 ~~grievance mechanisms during the reporting period.~~
- 1347 ~~b. Of the identified grievances, report how many were:~~
 - 1348 ~~• Addressed during the reporting period~~
 - 1349 ~~• Resolved during the reporting period~~
- 1350 ~~c. Report the total number of grievances about impacts **on society** filed prior to the~~
1351 ~~reporting period that were resolved during the reporting period.~~

1352 **GUIDANCE**

1353 **Relevance**

1354 ~~Disputes may occur over the impacts **on society** of an organization's activities and relationships with~~
1355 ~~others (such as entities in the supply chain). Effective grievance mechanisms play an important role in~~
1356 ~~remediating impacts on society.~~

1357 **Compilation**

1358 ~~Identify existing formal grievance mechanisms.~~ Formal grievance mechanisms may be managed by the
1359 ~~reporting organization or by an external party.~~

1360 Identify the total number of grievances about impacts on society filed through formal grievance
1361 mechanisms.

1362 Identify the total number of grievances addressed or resolved during the reporting period from both
1363 current year and prior year grievance filings.

1364 If it will provide appropriate context on significant impacts, organizations are encouraged to break down
1365 the number of grievances by the nature and location of the grievance, and the party that filed the
1366 grievance. Parties that filed the grievance may include:

- 1367 • Internal stakeholders (such as employees)
- 1368 • External stakeholders (such as suppliers, local communities)
- 1369 • Individuals or groups of people identified by:
 - 1370 — Membership of underrepresented social groups
 - 1371 — Other indicators of diversity

1372 **Definitions**

1373 See Glossary in *Implementation Manual*, p. 244

- 1374 • Formal grievance mechanisms

1375 **Documentation sources**

1376 Potential sources of information include the organization's legal, compliance, procurement, purchasing,
1377 and human resources departments.

1378 *Compliance*

1379 SRS9-2-9

1380 INCIDENTS OF NON-COMPLIANCE WITH LAWS, REGULATIONS AND 1381 VOLUNTARY CODES RELATED TO THE MATERIAL TOPIC AND THEIR 1382 OUTCOMES

1383 **a. Report the total number of incidents of non-compliance with laws, regulations and**
1384 **voluntary codes related to the material topic in terms of:**

- 1385 • Incidents that resulted in a significant fine or penalty
- 1386 • Incidents that resulted in non-monetary sanctions
- 1387 • Incidents that resulted in a warning
- 1388 • Cases brought through dispute resolution mechanisms
- 1389 • Complaints received from outside parties and substantiated by the
1390 organization
- 1391 • Complaints from regulatory bodies
- 1392 • Incidents of non-compliance with voluntary codes

1393 **b. Report the total monetary value of significant fines.**

1394 **c. Report the context against which significant fines and non-monetary sanctions were**
1395 **incurred.**

1396 d. If the organization has not identified any non-compliance with laws, regulations and
1397 voluntary codes, a brief statement of this fact is sufficient.

1398 The level of non-compliance within an organization is an indicator of the ability of management to
1399 ensure that operations conform to certain performance parameters. From an economic perspective,
1400 ensuring compliance helps to reduce financial risks that occur either directly through fines or indirectly
1401 through impacts on reputation. The strength of an organization’s compliance record can also affect its
1402 ability to expand operations or gain permits.

1403 Non-compliance with legal requirements indicates either inadequate internal management systems and
1404 procedures, or ineffective implementation. In addition to direct financial consequences, ongoing non-
1405 compliance poses increased financial risk due to damage to both reputation, employee motivation and
1406 customer loyalty and satisfaction.

1407 The trends revealed by this Indicator may indicate improvements or deterioration in the effectiveness of
1408 internal controls.

1409 Identify administrative or judicial sanctions levied against the organization for failure to comply with laws
1410 or regulations, including:

- 1411 • International declarations, conventions, and treaties; and national, sub-national, regional, and local
1412 regulations
- 1413 • Voluntary agreements with regulating authorities that are considered binding and developed as a
1414 substitute for implementing new regulations. In certain jurisdictions, such agreements are referred
1415 to as ‘covenants’
- 1416 • Cases brought against the organization through the use of international dispute mechanisms or
1417 national dispute mechanisms supervised by government authorities

1418 Incidents of non-compliance in which the organization was determined not to be at fault are not
1419 counted in this Indicator.

1420 If a number of incidents relate to events in preceding periods, identify this.

1421 **G4-EN29**

1422 ~~MONETARY VALUE OF SIGNIFICANT FINES AND TOTAL NUMBER OF~~ 1423 ~~NON-MONETARY SANCTIONS FOR NON-COMPLIANCE WITH~~ 1424 ~~ENVIRONMENTAL LAWS AND REGULATIONS~~

1425 ~~a. Report significant fines and non-monetary sanctions in terms of~~

- 1426 ~~• Total monetary value of significant fines~~
- 1427 ~~• Total number of non-monetary sanctions~~
- 1428 ~~• Cases brought through dispute resolution mechanisms~~

1429 ~~b. Where organizations have not identified any non-compliance with laws or~~
1430 ~~regulations, a brief statement of this fact is sufficient.~~

1431 **GUIDANCE**

1432 **Relevance**

1433 The level of non-compliance within the organization helps indicate the ability of management to ensure
1434 that operations conform to certain performance parameters. From an economic perspective, ensuring
1435 compliance helps to reduce financial risks that occur either directly through fines or indirectly through
1436 impacts on reputation. ~~In some circumstances, non-compliance can lead to clean-up obligations or other~~
1437 ~~costly environmental liabilities.~~ The strength of the organization's compliance record can also affect its
1438 ability to expand operations or gain permits.

1439 **Compilation**

1440 Identify administrative or judicial sanctions for failure to comply with ~~environmental~~ laws and
1441 regulations, including, as a minimum:

- 1442 • International declarations, conventions, and treaties, as well as national, sub-national, regional,
1443 and local regulations. ~~Include non-compliances related to spills as disclosed under G4-EN24 that~~
1444 ~~meet the criteria for G4-EN29~~
- 1445 • Voluntary ~~environmental~~ agreements with regulating authorities that are considered binding and
1446 developed as a substitute for implementing new regulations. In certain jurisdictions, such
1447 agreements are referred to as 'covenants'
- 1448 • Cases brought against the organization through the use of international dispute mechanisms or
1449 national dispute mechanisms supervised by government authorities

1450 **Definitions**

1451 ~~See Glossary in Implementation Manual, p. 244~~

- 1452 • ~~Environmental laws and regulations~~

1453 **Documentation sources**

1454 ~~Data sources include audit results, regulatory tracking systems operated by the legal department, or~~
1455 ~~environmental management systems. Information regarding the aggregate value of monetary fines can be~~
1456 ~~found in accounting departments.~~

1457 **G4-SO8**

1458 ~~MONETARY VALUE OF SIGNIFICANT FINES AND TOTAL NUMBER OF~~ 1459 ~~NON-MONETARY SANCTIONS FOR NON-COMPLIANCE WITH LAWS~~ 1460 ~~AND REGULATIONS~~

- 1461 ~~a. Report significant fines and non-monetary sanctions in terms of:~~
 - 1462 • ~~Total monetary value of significant fines~~
 - 1463 • ~~Total number of non-monetary sanctions~~
 - 1464 • ~~Cases brought through dispute resolution mechanisms~~
- 1465 ~~b. If the organization has not identified any non-compliance with laws or regulations, a~~
1466 ~~brief statement of this fact is sufficient.~~
- 1467 ~~c. Report the context against which significant fines and non-monetary sanctions were~~
1468 ~~incurred.~~

1469 **GUIDANCE**

1470 **Relevance**

1471 The level of non-compliance within an organization is an indicator of the ability of management to
1472 ensure that operations conform to certain performance parameters. From an economic perspective,
1473 ensuring compliance helps to reduce financial risks that occur either directly through fines or indirectly
1474 through impacts on reputation. The strength of an organization's compliance record can also affect its
1475 ability to expand operations or gain permits.

1476 ~~Indicators G4-EN29 and G4-PR9 address compliance with specific aspects of law. An organization's~~
1477 ~~overall record of compliance with the range of laws under which it operates is equally of interest. This~~
1478 ~~Indicator is intended to reflect significant fines and non-monetary sanctions under laws or regulations~~
1479 ~~not covered by G4-EN29 and G4-PR9, such as laws and regulations related to accounting fraud,~~
1480 ~~workplace discrimination, or corruption.~~

1481 **Compilation**

1482 Identify administrative or judicial sanctions levied against the organization for failure to comply with laws
1483 or regulations, including:

- 1484 ● ~~International declarations, conventions, and treaties; and national, sub-national, regional, and local~~
1485 ~~regulations~~
- 1486 ● ~~Cases brought against the organization through the use of international dispute mechanisms or~~
1487 ~~national dispute mechanisms supervised by government authorities~~

1488 **Documentation sources**

1489 ~~Potential sources of information include audit results or regulatory tracking systems operated by the~~
1490 ~~legal department. Information regarding monetary fines may be found in accounting departments.~~

1491 **G4-PR2**

1492 ~~TOTAL NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH~~
1493 ~~REGULATIONS AND VOLUNTARY CODES CONCERNING THE HEALTH~~
1494 ~~AND SAFETY IMPACTS OF PRODUCTS AND SERVICES DURING THEIR LIFE~~
1495 ~~CYCLE, BY TYPE OF OUTCOMES~~

- 1496 a. ~~Report the total number of incidents of non-compliance with regulations and~~
1497 ~~voluntary codes concerning the health and safety impacts of products and services~~
1498 ~~within the reporting period, by:~~
 - 1499 ● ~~Incidents of non-compliance with regulations resulting in a fine or penalty~~
 - 1500 ● ~~Incidents of non-compliance with regulations resulting in a warning~~
 - 1501 ● ~~Incidents of non-compliance with voluntary codes~~
- 1502 b. ~~If the organization has not identified any non-compliance with regulations and~~
1503 ~~voluntary codes, a brief statement of this fact is sufficient.~~

1504 **GUIDANCE**

1505 **Relevance**

1506 ~~Protection of health and safety is a recognized goal of many national and international regulations. Non-~~
1507 ~~compliance with legal requirements indicates either inadequate internal management systems and~~
1508 ~~procedures, or ineffective implementation. In addition to direct financial consequences (refer to G4-~~
1509 ~~PR9), ongoing non-compliance poses increased financial risk due to damage to both reputation and~~
1510 ~~employee motivation.~~

1511 ~~This Indicator addresses the life cycle of the product or service once it is available for use and therefore~~
1512 ~~subject to regulations and voluntary codes concerning the health and safety of products and services.~~

1513 ~~The trends revealed by this Indicator may indicate improvements or deterioration in the effectiveness of~~
1514 ~~internal controls.~~

1515 **Compilation**

1516 ~~Identify the total number of incidents of non-compliance with regulations and voluntary codes~~
1517 ~~concerning the health and safety impacts of products and services during the reporting period.~~

1518 ~~Incidents of non-compliance in which the organization was determined not to be at fault are not~~
1519 ~~counted in this Indicator.~~

1520 ~~Incidents related to labeling are dealt with in G4-PR4.~~

1521 ~~This Indicator refers to incidents of non-compliance within the reporting period. If a number of~~
1522 ~~incidents relate to events in preceding periods, identify this.~~

1523 **Definitions**

1524 ~~See Glossary in Implementation Manual, p. 244~~

1525 ~~● Type of non-compliance~~

1526 **Documentation sources**

1527 ~~Potential sources of information include the organization's legal, occupational health and safety, human~~
1528 ~~resources, research and development (R&D) departments, as well as documentation collected through~~
1529 ~~quality management systems.~~

1530 **G4-PR4**

1531 **TOTAL NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH** 1532 **REGULATIONS AND VOLUNTARY CODES CONCERNING PRODUCT AND** 1533 **SERVICE INFORMATION AND LABELING, BY TYPE OF OUTCOMES**

1534 ~~a. Report the total number of incidents of non-compliance with regulations and~~
1535 ~~voluntary codes concerning product and service information and labeling, by:~~

- 1536 ~~● Incidents of non-compliance with regulations resulting in a fine or penalty~~
- 1537 ~~● Incidents of non-compliance with regulations resulting in a warning~~
- 1538 ~~● Incidents of non-compliance with voluntary codes~~

1539 ~~b. If the organization has not identified any non-compliance with regulations and~~
1540 ~~voluntary codes, a brief statement of this fact is sufficient.~~

1541 **GUIDANCE**

1542 **Relevance**

1543 ~~The display and provision of information and labeling for products and services are subject to many~~
1544 ~~regulations and laws.~~ Non-compliance indicates either inadequate internal management systems and
1545 procedures or ineffective implementation. In addition to direct financial consequences, such as penalties
1546 and fines (~~refer to G4-PR9~~), non-compliance poses a risk to reputation and customer loyalty and
1547 satisfaction.

1548 The trends revealed by this Indicator may indicate improvements or deterioration in the effectiveness of
1549 internal controls.

1550 **Compilation**

1551 ~~Identify the total number of incidents of non-compliance with regulations and voluntary codes~~
1552 ~~concerning product and service information and labeling during the reporting period.~~

1553 Incidents of non-compliance in which the organization was determined not to be at fault are not
1554 counted in this Indicator.

1555 ~~This Indicator refers to incidents of non-compliance within the reporting period.~~ If a number of
1556 incidents relate to events in preceding periods, identify this.

1557 **Definitions**

1558 ~~See Glossary in Implementation Manual, p. 244~~

- 1559 ● ~~Product and service information and labeling~~
- 1560 ● ~~Type of non-compliance~~

1561 **Documentation sources**

1562 ~~Potential sources of information include the organization's legal and technical departments, as well as~~
1563 ~~documentation collected through quality management systems.~~

1564 **G4-PR7**

1565 ~~TOTAL NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH~~
1566 ~~REGULATIONS AND VOLUNTARY CODES CONCERNING MARKETING~~
1567 ~~COMMUNICATIONS, INCLUDING ADVERTISING, PROMOTION, AND~~
1568 ~~SPONSORSHIP, BY TYPE OF OUTCOMES~~

1569 ~~a. Report the total number of incidents of non-compliance with regulations and~~
1570 ~~voluntary codes concerning marketing communications, including advertising,~~
1571 ~~promotion, and sponsorship, by:~~

- 1572 ● ~~Incidents of non-compliance with regulations resulting in a fine or penalty~~
- 1573 ● ~~Incidents of non-compliance with regulations resulting in a warning~~
- 1574 ● ~~Incidents of non-compliance with voluntary codes~~

1575 ~~b. If the organization has not identified any non-compliance with regulations and~~
1576 ~~voluntary codes, a brief statement of this fact is sufficient.~~

1577 **GUIDANCE**

1578 **Relevance**

1579 ~~Marketing communications including advertising, promotion, and sponsorship for products and services~~
1580 ~~are subject to many regulations and laws.~~ Non-compliance indicates either inadequate internal
1581 management systems and procedures or ineffective implementation. In addition to direct financial
1582 consequences, such as penalties and fines (refer to G4-PR9), non-compliance poses a risk to reputation
1583 and to customer loyalty and satisfaction. The trends revealed by this Indicator may indicate
1584 improvements or deterioration in the effectiveness of internal controls.

1585 **Compilation**

1586 ~~Identify the total number of incidents of non-compliance with regulations and voluntary codes~~
1587 ~~concerning marketing communications, including advertising, promotion, and sponsorship, during the~~
1588 ~~reporting period.~~

1589 ~~Incidents of non-compliance in which the organization was determined not to be at fault are not~~
1590 ~~counted in this Indicator.~~

1591 ~~This Indicator refers to incidents of non-compliance within the reporting period. If a number of~~
1592 ~~incidents relate to events in preceding periods, identify this.~~

1593 **Definitions**

1594 ~~See Glossary in Implementation Manual, p. 244~~

- 1595 ~~● Marketing communications~~
- 1596 ~~● Type of non-compliance~~

1597 **Documentation sources**

1598 ~~Potential sources of information include the organization's legal, sales, and marketing departments.~~

1599 **G4-PR8**

1600 ~~TOTAL NUMBER OF SUBSTANTIATED COMPLAINTS REGARDING~~
1601 ~~BREACHES OF CUSTOMER PRIVACY AND LOSSES OF CUSTOMER DATA~~

1602 ~~a. Report the total number of substantiated complaints received concerning breaches~~
1603 ~~of customer privacy, categorized by:~~

- 1604 ~~● Complaints received from outside parties and substantiated by the~~
1605 ~~organization~~
- 1606 ~~● Complaints from regulatory bodies~~

1607 ~~b. Report the total number of identified leaks, thefts, or losses of customer data.~~

1608 ~~c. If the organization has not identified any substantiated complaints, a brief~~
1609 ~~statement of this fact is sufficient.~~

1610 **GUIDANCE**

1611 **Relevance**

1612 ~~Protection of customer privacy is a generally recognized goal in national regulations and organizational~~
1613 ~~policies.~~ Non-compliance indicates either inadequate internal management systems and procedures or
1614 ineffective implementation. This Indicator provides an evaluation of the success of management systems
1615 and procedures ~~relating to customer privacy protection.~~ In addition to direct financial consequences
1616 such as penalties and fines, non-compliance poses a risk to reputation and customer loyalty and
1617 satisfaction. The trends revealed by this Indicator indicate improvements or deterioration in the
1618 effectiveness of internal controls.

1619 **Compilation**

1620 ~~Identify the total number of complaints regarding breaches of customer privacy during the reporting~~
1621 ~~period.~~

1622 ~~If a substantial number of these breaches relate to events in preceding years, this should be indicated.~~

1623 **Definitions**

1624 ~~See Glossary in *Implementation Manual*, p. 244~~

- 1625 ● ~~Breach of customer privacy~~
- 1626 ● ~~Customer privacy~~
- 1627 ● ~~Substantiated complaint~~

1628 **Documentation sources**

1629 ~~Potential sources of information include departments responsible for customer service, public relations,~~
1630 ~~or legal concerns.~~

1631 **G4-PR9**

1632 ~~MONETARY VALUE OF SIGNIFICANT FINES FOR NON-COMPLIANCE~~
1633 ~~WITH LAWS AND REGULATIONS CONCERNING THE PROVISION AND~~
1634 ~~USE OF PRODUCTS AND SERVICES~~

- 1635 a. ~~Report the total monetary value of significant fines for non-compliance with laws and~~
1636 ~~regulations concerning the provision and use of products and services.~~
- 1637 b. ~~If the organization has not identified any non-compliance with laws or regulations, a~~
1638 ~~brief statement of this fact is sufficient.~~

1639 **GUIDANCE**

1640 **Relevance**

1641 The level of non-compliance within an organization is an indicator of the ability of management to
1642 ensure that operations conform to certain performance parameters. From an economic perspective,
1643 ensuring compliance helps to reduce financial risks that occur either directly through fines or indirectly

1644 through impacts on reputation. The strength of an organization's compliance record may also affect its
1645 ability to expand operations or gain permits.

1646 **Compilation**

1647 Identify administrative or judicial sanctions levied against the organization for failure to comply with laws
1648 and regulations, including international declarations, conventions and treaties, and national, sub-national,
1649 regional, and local regulations concerning the provision and use of the organization's products and
1650 services. ~~Relevant information for this Indicator includes data from G4-PR2, G4-PR4, and G4-PR7.~~

1651 **Documentation sources**

1652 ~~Potential sources of information include audit results or regulatory tracking systems operated by the legal~~
1653 ~~department. Information regarding monetary fines can be found in accounting departments.~~

1654

References

1655 [The following documents informed the development of this GRI Standard. Organizations are encouraged](#)
1656 [to be familiar with these documents, as they can improve understanding of the disclosure requirements.](#)

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