

# GRI STANDARDS GLOSSARY 2020



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## Notes for use of the GRI Standards Glossary

The following terms and definitions apply in the context of using the GRI Sustainability Reporting Standards.

Where a term is not defined in the *GRI Standards Glossary*, definitions that are commonly used and understood apply.

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### About the GRI Standards Glossary

<b>Responsibility</b>	This <i>GRI Standards Glossary</i> is issued by the Global Sustainability Standards Board (GSSB) to be used together with the GRI Sustainability Reporting Standards (GRI Standards), which can be downloaded at <a href="http://www.globalreporting.org/standards">www.globalreporting.org/standards</a> . Any feedback on the <i>GRI Standards Glossary</i> can be submitted to <a href="mailto:standards@globalreporting.org">standards@globalreporting.org</a> for the consideration of the GSSB.
<b>Application</b>	<p>This Glossary includes definitions for the following GRI Standards:</p> <ul style="list-style-type: none"><li>• <a href="#">GRI 101: Foundation 2016</a></li><li>• <a href="#">GRI 102: General Disclosures 2016</a></li><li>• <a href="#">GRI 103: Management Approach 2016</a></li><li>• <a href="#">GRI 201: Economic Performance 2016</a></li><li>• <a href="#">GRI 202: Market Presence 2016</a></li><li>• <a href="#">GRI 203: Indirect Economic Impacts 2016</a></li><li>• <a href="#">GRI 204: Procurement Practices 2016</a></li><li>• <a href="#">GRI 205: Anti-corruption 2016</a></li><li>• <a href="#">GRI 206: Anti-competitive Behavior 2016</a></li><li>• <a href="#">GRI 207: Tax 2019</a></li><li>• <a href="#">GRI 301: Materials 2016</a></li><li>• <a href="#">GRI 302: Energy 2016</a></li><li>• <a href="#">GRI 303: Water and Effluents 2018</a></li><li>• <a href="#">GRI 304: Biodiversity 2016</a></li><li>• <a href="#">GRI 305: Emissions 2016</a></li><li>• <a href="#">GRI 306: Waste 2020</a></li><li>• <a href="#">GRI 307: Environmental Compliance 2016</a></li><li>• <a href="#">GRI 308: Supplier Environmental Assessment 2016</a></li><li>• <a href="#">GRI 401: Employment 2016</a></li><li>• <a href="#">GRI 402: Labor/Management Relations 2016</a></li><li>• <a href="#">GRI 403: Occupational Health and Safety 2018</a></li><li>• <a href="#">GRI 404: Training and Education 2016</a></li><li>• <a href="#">GRI 405: Diversity and Equal Opportunity 2016</a></li><li>• <a href="#">GRI 406: Non-discrimination 2016</a></li><li>• <a href="#">GRI 407: Freedom of Association and Collective Bargaining 2016</a></li></ul>

- [GRI 408: Child Labor 2016](#)
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- [GRI 416: Customer Health and Safety 2016](#)
- [GRI 417: Marketing and Labeling 2016](#)
- [GRI 418: Customer Privacy 2016](#)
- [GRI 419: Socioeconomic Compliance 2016](#)

**Note:** This document includes hyperlinks to other sources. In most browsers, using **'ctrl' + click** will open external links in a new browser window. After clicking on a link, use **'alt' + left arrow** to return to the previous view.

# GRI

# Standards Glossary

## annual total compensation

compensation provided over the course of a year

**Note:** Annual total compensation can include compensation such as salary, bonus, stock awards, option awards, non-equity incentive plan compensation, change in pension value and nonqualified deferred compensation earnings, and all other compensation.

## anti-competitive behavior

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

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

## anti-trust and monopoly practice

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

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

## area of high biodiversity value

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

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

**Note 2:** Several international conservation organizations have identified particular areas of high biodiversity value.

## area protected

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

## area restored

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

## base year

historical datum (such as year) against which a measurement is tracked over time

## baseline

starting point used for comparisons

**Note:** In the context of energy and emissions reporting, the baseline is the projected energy consumption or emissions in the absence of any reduction activity.

## basic salary

fixed, minimum amount paid to an employee for performing his or her duties, excluding any additional remuneration, such as payments for overtime working or bonuses

## benefit

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

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

## biogenic carbon dioxide (CO<sub>2</sub>) emission

emission of CO<sub>2</sub> from the combustion or biodegradation of biomass

## breach of customer privacy

non-compliance with existing legal regulations and (voluntary) standards regarding the protection of customer privacy

## carbon dioxide (CO<sub>2</sub>) equivalent

measure used to compare the emissions from various types of greenhouse gas (GHG) based on their global warming potential (GWP)

**Note:** The CO<sub>2</sub> equivalent for a gas is determined by multiplying the metric tons of the gas by the associated GWP.

## catchment

area of land from which all surface runoff and subsurface water, flows through a sequence of streams, rivers, aquifers, and lakes into the sea or another outlet at a single river mouth, estuary, or delta

**Note 1:** Catchments include associated groundwater areas and might include portions of waterbodies (such as lakes or rivers). In different parts of the world, catchments are also referred to as 'watersheds' or 'basins' (or sub-basins).

**Note 2:** This definition is based on the Alliance for Water Stewardship (AWS), *AWS International Water Stewardship Standard, Version 1.0, 2014*.

## CFC11 (trichlorofluoromethane) equivalent

measure used to compare various substances based on their relative ozone depletion potential (ODP)

**Note:** The reference level of 1 is the potential of CFC-11 (trichlorofluoromethane) and CFC-12 (dichlorodifluoromethane) to cause ozone depletion.

## child

person under the age of 15 years, or under the age of completion of compulsory schooling, whichever is higher

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

**Note 2:** The ILO Convention 138, 'Minimum Age Convention', 1973, refers to both child labor and young workers.

## circularity measures

measures taken to retain the value of products, materials, and resources and redirect them back to use for as long as possible with the lowest carbon and resource footprint possible, such that fewer raw materials and resources are extracted and waste generation is prevented

## clawback

repayment of previously received compensation required to be made by an executive to his or her employer in the event certain conditions of employment or goals are not met

## close call

work-related incident where no injury or ill health occurs, but which has the potential to cause these

**Note 1:** A 'close call' might also be referred to as a 'near-miss' or 'near-hit'.

**Note 2:** This definition is based on ISO 45001:2018.

## collective action to combat corruption

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

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

## collective bargaining

all negotiations which take place between one or more employers or employers' organizations, on the one hand, and one or more workers' organizations (trade unions), on the other, for determining working conditions and terms of employment or for regulating relations between employers and workers

**Note 1:** Collective agreements can be at the level of the organization; at the industry level, in countries where that is the practice; or at both.

**Note 2:** Collective agreements can cover specific groups of workers; for example, those performing a specific activity or working at a specific location.

**Note 3:** This definition is based on the International Labour Organization (ILO) Convention 154, 'Collective Bargaining Convention', 1981.

## community development program

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

## commuting incident

incident that occurs when the worker is traveling between a place of private activity (e.g., residence, restaurant) and a place of work or workplace

**Note:** Modes of travel include motor vehicles (e.g., motorcycles, cars, trucks, buses), railed vehicles (e.g., trains, trams), bicycles, aircrafts, and walking, among others.

## confirmed incident of corruption

incident of corruption that has been found to be substantiated

**Note:** Confirmed incidents of corruption do not include incidents of corruption that are still under investigation in the reporting period.

## conflict of interest

situation where an individual is confronted with choosing between the requirements of his or her function and his or her own private interests

## conservation and efficiency initiative

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

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

## continued employability

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

## corruption

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

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

## customer privacy

right of the customer to privacy and personal refuge

**Note 1:** Customer privacy includes matters such as the protection of data; the use of information or data for their original intended purpose only, unless specifically agreed otherwise; the obligation to observe confidentiality; and the protection of information or data from misuse or theft.

**Note 2:** Customers are understood to include end-customers (consumers) as well as business-to-business customers.

## defined benefit plan

post-employment benefit plan other than a defined contribution plan

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<sup>1</sup> Transparency International

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

## defined contribution plan

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

## direct (Scope 1) GHG emissions

GHG emissions from sources that are owned or controlled by an organization

**Note 1:** A GHG source is any physical unit or process that releases GHG into the atmosphere.

**Note 2:** Direct (Scope 1) GHG emissions can include the CO<sub>2</sub> emissions from fuel consumption.

## discrimination

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

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

## disposal

any operation which is not recovery, even where the operation has as a secondary consequence the recovery of energy

**Note 1:** Disposal is the end-of-life management of discarded products, materials, and resources in a sink or through a chemical or thermal transformation that makes these products, materials, and resources unavailable for further use.

**Note 2:** This definition comes from the European Union (EU), *Waste Framework Directive, 2008* (Directive 2008/98/EC).

## due diligence

In the context of the GRI Standards, 'due diligence' refers to a process to identify, prevent, mitigate and account for how an organization addresses its actual and potential negative impacts.

**Note:** This definition is based on the Organisation for Economic Co-operation and Development (OECD), *OECD Guidelines for Multinational Enterprises, 2011*, and the United Nations (UN), 'Guiding Principles on Business and Human Rights, Implementing the United Nations "Protect, Respect and Remedy" Framework', 2011.

## effluent

treated or untreated wastewater that is discharged

**Note:** This definition is based on the Alliance for Water Stewardship (AWS), *AWS International Water Stewardship Standard, Version 1.0, 2014*.

## employee

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

## employee category

breakdown of employees by level (such as senior management, middle management) and function (such as technical, administrative, production)

**Note:** This information is derived from the organization's own human resources system.

## employee turnover

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

## employment contract

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

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

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

## employment type

*Full-time:* A 'full-time employee' is an employee whose working hours per week, month, or year are defined according to national legislation and practice regarding working time (such as national legislation which defines that 'full-time' means a minimum of nine months per year and a minimum of 30 hours per week).

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

## energy indirect (Scope 2) GHG emissions

GHG emissions that result from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by an organization

## energy reduction

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

**Note:** Energy reduction does not include overall reduction in energy consumption from reducing production capacity or outsourcing organizational activities.

## entry level wage

full-time wage in the lowest employment category

**Note:** Intern or apprentice wages are not considered entry level wages.

## environmental laws and regulations

laws and regulations related to all types of environmental issues applicable to the organization

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

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

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

## environmental protection expenditure

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

**Note:** Environmental protection expenditures also include expenditures on disposal, treatment, sanitation, and clean-up.

## exposure

quantity of time spent at or the nature of contact with certain environments that possess various degrees and kinds of hazard, or proximity to a condition that might cause injury or ill health (e.g., chemicals, radiation, high pressure, noise, fire, explosives)

## financial assistance

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

**Note:** The provider of financial assistance does not expect a direct financial return from the assistance offered.

## forced or compulsory labor

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

**Note 1:** The most extreme examples of forced or compulsory labor are slave labor and bonded labor, but debts can also be used as a means of maintaining workers in a state of forced labor.

**Note 2:** Indicators of forced labor include withholding identity papers, requiring compulsory deposits, and compelling workers, under threat of firing, to work extra hours to which they have not previously agreed.

**Note 3:** This definition is based on International Labour Organization (ILO) Convention 29, 'Forced Labour Convention', 1930.

## formal agreement

written document signed by all relevant parties declaring a mutual intention to abide by what is stipulated in the document

**Note:** A formal agreement can include, for example, a local collective bargaining agreement, or a national or international framework agreement.

## formal joint management–worker health and safety committee

committee composed of management and worker representatives, whose function is integrated into an organizational structure, and which operates according to agreed written policies, procedures, and rules, and helps facilitate worker participation and consultation on matters of occupational health and safety

## freedom of association

right of employers and workers to form, to join and to run their own organizations without prior authorization or interference by the state or any other entity

## freshwater

water with concentration of total dissolved solids equal to or below 1,000 mg/L

**Note:** This definition is based on ISO 14046:2014; the United States Geological Survey (USGS), *Water Science Glossary of Terms*, [water.usgs.gov/edu/dictionary.html](http://water.usgs.gov/edu/dictionary.html), accessed on 1 June 2018; and the World Health Organization (WHO), *Guidelines for Drinking-water Quality*, 2017.

## full coverage

plan assets that meet or exceed plan obligations

## global warming potential (GWP)

value describing the radiative forcing impact of one unit of a given GHG relative to one unit of CO<sub>2</sub> over a given period of time

**Note:** GWP values convert GHG emissions data for non-CO<sub>2</sub> gases into units of CO<sub>2</sub> equivalent.

## governance body

committee or board responsible for the strategic guidance of the organization, the effective monitoring of management, and the accountability of management to the broader organization and its stakeholders

## greenhouse gas (GHG)

gas that contributes to the greenhouse effect by absorbing infrared radiation

## greenhouse gas (GHG) trade

purchase, sale or transfer of GHG emission offsets or allowances

## grievance mechanism

system consisting of procedures, roles and rules for receiving complaints and providing remedy

**Note:** Effective grievance mechanisms are expected to be legitimate, accessible, predictable, equitable, transparent, rights-compatible, and a source of continuous learning. For operational-level mechanisms to be effective, they are expected to be based on engagement and dialogue. For a description of each of these criteria, see Guiding Principle 31 in the United Nations (UN), 'Guiding Principles on Business and Human Rights, Implementing the United Nations "Protect, Respect and Remedy" Framework', 2011.

## groundwater

water that is being held in, and that can be recovered from, an underground formation

**Note:** This definition comes from ISO 14046:2014.

## hazardous waste

waste that possesses any of the characteristics contained in Annex III of the Basel Convention, or that is considered to be hazardous by national legislation

**Note:** This definition comes from the United Nations Environment Programme (UNEP), *Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal*, 1989.

## health promotion

process of enabling people to increase control over and improve their health

**Note 1:** The terms 'health promotion', 'wellbeing', and 'wellness' are often used interchangeably.

**Note 2:** This definition comes from the World Health Organization (WHO), 'Ottawa Charter for Health Promotion', 1986.

## hierarchy of controls

systematic approach to enhance occupational health and safety, eliminate hazards, and minimize risks

**Note 1:** The hierarchy of controls seeks to protect workers by ranking the ways in which hazards can be controlled. Each control in the hierarchy is considered less effective than the one before it. The priority is to eliminate the hazard, which is the most effective way to control it.

**Note 2:** The International Labour Organization (ILO) *Guidelines on Occupational Safety and Health Management Systems* from 2001 and ISO 45001:2018 list the following preventive and protective measures in the following order of priority:

- eliminate the hazard/risk;
- substitute the hazard/risk with less hazardous processes, operations, materials, or equipment;
- control the hazard/risk at source, through the use of engineering controls or organizational measures;
- minimize the hazard/risk by the design of safe work systems, which include administrative control measures;
- where residual hazards/risks cannot be controlled by collective measures, provide for appropriate personal protective equipment, including clothing, at no cost, and implement measures to ensure its use and maintenance.

## high-consequence work-related injury

work-related injury that results in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within 6 months

## highest governance body

formalized group of persons charged with ultimate authority in an organization

**Note:** In instances where the highest governance body consists of two tiers, both tiers are to be included.

## high-potential work-related incident

work-related incident with a high probability of causing a high-consequence injury

**Note:** Examples of high-potential incidents might include incidents involving malfunctioning equipment, explosions, or vehicle collisions with a high probability of causing a high-consequence injury.

## human rights clause

specific term in a written agreement that defines minimum expectations of performance with respect to human rights as a requirement for investment

## human rights review

formal or documented assessment process that applies a set of human rights performance criteria

## impact

In the GRI Standards, unless otherwise stated, 'impact' refers to the effect an organization has on the economy, the environment, and/or society, which in turn can indicate its contribution (positive or negative) to sustainable development.

**Note 1:** In the GRI Standards, the term 'impact' can refer to positive, negative, actual, potential, direct, indirect, short-term, long-term, intended, or unintended impacts.

**Note 2:** Impacts on the economy, environment, and/or society can also be related to consequences for the organization itself. For example, an impact on the economy, environment, and/or society can lead to consequences for the organization's business model, reputation, or ability to achieve its objectives.

## incineration

controlled burning of waste at high temperatures

**Note 1:** Incineration of waste can be carried out with or without energy recovery. Incineration with energy recovery is also known as waste to energy. In the context of waste reporting, incineration with energy recovery is considered a disposal operation.

**Note 2:** This definition comes from the United Nations (UN), *Glossary of Environment Statistics, Studies in Methods*, Series F, No. 67, 1997.

## indicator of diversity

indicator of diversity for which the organization gathers data

**Note:** Examples of indicators of diversity can include age, ancestry and ethnic origin, citizenship, creed, disability, and gender.

## indigenous peoples

indigenous peoples are generally identified as:

- tribal peoples in independent countries whose social, cultural and economic conditions distinguish them from other sections of the national community, and whose status is regulated wholly or partially by their own customs or traditions or by special laws or regulations;
- peoples in independent countries who are regarded as indigenous on account of their descent from the populations which inhabited the country, or a geographical region to which the country belongs, at the time of conquest or colonization or the establishment of present state boundaries and who, irrespective of their legal status, retain some or all of their own social, economic, cultural and political institutions.

**Note:** This definition comes from the International Labour Organization (ILO) Convention 169, 'Indigenous and Tribal Peoples Convention', 1989.

## indirect political contribution

financial or in-kind support to political parties, their representatives, or candidates for office made through an intermediary organization such as a lobbyist or charity, or support given to an organization such as a think tank or trade association linked to or supporting particular political parties or causes

## infrastructure

facilities built primarily to provide a public service or good rather than a commercial purpose, and from which an organization does not seek to gain direct economic benefit

**Note:** Examples of facilities can include water supply facilities, roads, schools, and hospitals, among others.

## landfilling

final depositing of solid waste at, below, or above ground level at engineered disposal sites

**Note 1:** In the context of waste reporting, landfilling refers to depositing of solid waste in sanitary landfills, and excludes uncontrolled waste disposal such as open burning and dumping.

**Note 2:** This definition comes from the United Nations (UN), *Glossary of Environment Statistics, Studies in Methods*, Series F, No. 67, 1997.

## local community

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

**Note:** The local community can range from persons living adjacent to an organization's operations, to those living at a distance who are still likely to be impacted by these operations.

## local minimum wage

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

**Note:** Some countries have numerous minimum wages, such as by state or province or by employment category.

## local supplier

organization or person that provides a product or service to the reporting organization, and that is based in the same geographic market as the reporting organization (that is, no transnational payments are made to a local supplier)

**Note:** The geographic definition of 'local' can include the community surrounding operations, a region within a country or a country.

## management approach disclosure

narrative description about how an organization manages its material topics and their related impacts

**Note:** Disclosures about an organization's management approach also provide context for the information reported using topic-specific Standards (series 200, 300, and 400).

## marketing communication

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

**Note:** Marketing communications can include activities such as advertising, personal selling, promotion, public relations, social media and sponsorship.

## material topic

topic that reflects a reporting organization's significant economic, environmental and social impacts; or that substantively influences the assessments and decisions of stakeholders

**Note 1:** For more information on identifying a material topic, see the [Reporting Principles for defining report content](#) in *GRI 101: Foundation*.

**Note 2:** To prepare a report in accordance with the GRI Standards, an organization is required to report on its material topics.

**Note 3:** Material topics can include, but are not limited to, the topics covered by the GRI Standards in the 200, 300, and 400 series.

## non-renewable energy source

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

**Note:** Non-renewable energy sources can include fuel distilled from petroleum or crude oil, such as gasoline, diesel fuel, jet fuel, and heating oil; natural gas, such as compressed natural gas (CNG), and liquefied natural gas (LNG); fuels extracted from natural gas processing and petroleum refining, such as butane, propane, and liquefied petroleum gas (LPG); coal; and nuclear power.

## non-renewable material

resource that does not renew in short time periods

**Note:** Examples of non-renewable materials can include minerals, metals, oil, gas, or coal.

## occupational health and safety management system

set of interrelated or interacting elements to establish an occupational health and safety policy and objectives, and to achieve those objectives

**Note:** This definition comes from the International Labour Organization (ILO), *Guidelines on Occupational Safety and Health Management Systems, ILO-OSH 2001, 2001*.

## occupational health and safety risk

combination of the likelihood of occurrence of a work-related hazardous situation or exposure, and the severity of injury or ill health that can be caused by the situation or exposure

**Note:** This definition is based on ISO 45001:2018.

## occupational health services

services entrusted with essentially preventive functions, and responsible for advising the employer, the workers, and their representatives in the undertaking, on the requirements for establishing and maintaining a safe and healthy work environment, which will facilitate optimal physical and mental health in relation to work and the adaptation of work to the capabilities of workers in the light of their state of physical and mental health

**Note 1:** Functions of occupational health services include:

- surveillance of factors in the work environment, including any sanitary installations, canteens, and housing provided to workers, or in work practices, which might affect workers' health;
- surveillance of workers' health in relation to work;
- advice on occupational health, safety, and hygiene;
- advice on ergonomics, and on individual and collective protective equipment;
- promotion of the adaptation of work to the worker;
- organization of first aid and emergency treatment.

**Note 2:** This definition comes from the International Labour Organization (ILO) Convention 161, 'Occupational Health Services Convention', 1985.

## operation with significant actual or potential negative impacts on local communities

an operation, considered alone or in combination with the characteristics of local communities, that has a higher than average potential of negative impacts, or actual negative impacts, on the social, economic or environmental well-being of local communities

**Note:** Examples of negative impacts on local communities can include impacts to local community health and safety.

## other indirect (Scope 3) GHG emissions

indirect GHG emissions not included in energy indirect (Scope 2) GHG emissions that occur outside of the organization, including both upstream and downstream emissions

## ozone-depleting substance (ODS)

substance with an ozone depletion potential (ODP) greater than 0 that can deplete the stratospheric ozone layer

**Note:** Most ODS are controlled under the United Nations Environment Programme (UNEP), 'Montreal Protocol on Substances that Deplete the Ozone Layer', 1987, and its amendments, and include chlorofluorocarbons (CFCs), hydrochlorofluorocarbons (HCFCs), halons, and methyl bromide.

## parental leave

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

## political contribution

financial or in-kind support given directly or indirectly to political parties, their elected representatives, or persons seeking political office

**Note 1:** Financial contributions can include donations, loans, sponsorships, retainers, or the purchase of tickets for fundraising events.

**Note 2:** In-kind contributions can include advertising, use of facilities, design and printing, donation of equipment, or the provision of board membership, employment or consultancy work for elected politicians or candidates for office.

## preparation for reuse

checking, cleaning, or repairing operations, by which products or components of products that have become waste are prepared to be put to use for the same purpose for which they were conceived

**Note:** This definition is based on the European Union (EU), *Waste Framework Directive, 2008* (Directive 2008/98/EC).

## produced water

water that enters an organization's boundary as a result of extraction (e.g., crude oil), processing (e.g., sugar cane crushing), or use of any raw material, and has to consequently be managed by the organization

**Note:** This definition is based on CDP, *CDP Water Security Reporting Guidance, 2018*.

## product

article or substance that is offered for sale or is part of a service delivered by an organization

## product and service information and labeling

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

## product or service category

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

## protected area

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

## reclaimed

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

**Note 1:** Collection and treatment can be carried out by the manufacturer of the product or by a contractor.

**Note 2:** Reclaimed items can include products and their packaging materials that are collected by or on behalf of the organization; separated into raw materials (such as steel, glass, paper, some kinds of plastic) or components; and/or used by the organization or other users.

## recordable work-related injury or ill health

work-related injury or ill health that results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness; or significant injury or ill health diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness

**Note:** This definition is based on the United States Occupational Safety and Health Administration, *General recording criteria 1904.7*, [https://www.osha.gov/pls/oshaweb/owadisp.show\\_document?p\\_table=STANDARDS&p\\_id=9638](https://www.osha.gov/pls/oshaweb/owadisp.show_document?p_table=STANDARDS&p_id=9638), accessed on 1 June 2018.

## recovery

any operation wherein products, components of products, or materials that have become waste are prepared to fulfill a purpose in place of new products, components, or materials that would otherwise have been used for that purpose

**Note 1:** Preparation for reuse and recycling are examples of recovery operations.

**Note 2:** In the context of waste reporting, recovery operations do not include energy recovery.

**Note 3:** This definition is based on the United Nations Environment Programme (UNEP), *Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal*, 1989.

## recycled input material

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

## recycling

reprocessing of products or components of products that have become waste, to make new materials

**Note:** This definition is based on the United Nations Environment Programme (UNEP), *Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal*, 1989.

## reduction of greenhouse gas (GHG) emissions

decrease in GHG emissions or increase in removal or storage of GHG from the atmosphere, relative to baseline emissions

**Note:** Primary effects will result in GHG reductions, as will some secondary effects. An initiative's total GHG reductions are quantified as the sum of its associated primary effect(s) and any significant secondary effects (which may involve decreases or countervailing increases in GHG emissions).

## regular performance and career development review

review based on criteria known to the employee and his or her superior

**Note 1:** The review is undertaken with the knowledge of the employee at least once per year.

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

## remuneration

basic salary plus additional amounts paid to a worker

**Note:** Examples of additional amounts paid to a worker can include those based on years of service, bonuses including cash and equity such as stocks and shares, benefit payments, overtime, time owed, and any additional allowances, such as transportation, living and childcare allowances.

## renewable energy source

energy source that is capable of being replenished in a short time through ecological cycles or agricultural processes

**Note:** Renewable energy sources can include geothermal, wind, solar, hydro, and biomass.

## renewable material

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

**Note:** The following references informed the definition of renewable material:

- European Environment Information and Observation Network (EIONET), *GEMET Thesaurus – Renewable Raw Material*, <http://www.eionet.europa.eu/gemet/concept?ns=1&cp=7084>, accessed on 1 September 2016.
- Organisation for Economic Co-operation and Development (OECD), *Resource Productivity in the G8 and the OECD – A report in the Framework of the Kobe 3R Action Plan*, <http://www.oecd.org/env/waste/47944428.pdf>, accessed on 1 September 2016.
- United Nations (UN), European Commission (EC), International Monetary Fund (IMF), Organisation for Economic and Co-operation and Development (OECD), and World Bank, *Integrated Environmental and Economic Accounting – Handbook of National Accounting*, 2003.

## reporting period

specific time span covered by the information reported

**Note:** Unless otherwise stated, the GRI Standards require information from the organization's chosen reporting period.

## Reporting Principle

concept that describes the outcomes a report is expected to achieve, and that guides decisions made throughout the reporting process around report content or quality

## runoff

part of precipitation that flows towards a river on the ground surface (i.e., surface runoff) or within the soil (i.e., subsurface flow)

**Note:** This definition is based on the United Nations Educational, Scientific and Cultural Organization (UNESCO), *UNESCO International Glossary of Hydrology*, 2012.

## Scope of GHG emissions

classification of the operational boundaries where GHG emissions occur

**Note 1:** Scope classifies whether GHG emissions are created by an organization itself, or are created by other related organizations, for example electricity suppliers or logistics companies.

**Note 2:** There are three classifications of Scope: Scope 1, Scope 2 and Scope 3.

**Note 3:** The classification of Scope derives from the World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD), 'GHG Protocol Corporate Accounting and Reporting Standard', Revised Edition, 2004.

## seawater

water in a sea or in an ocean

**Note:** This definition comes from ISO 14046:2014.

## sector

subdivision of an economy, society or sphere of activity, defined on the basis of some common characteristic

**Note:** Sector types can include classifications such as the public or private sector, and industry specific categories such as the education, technology, or financial sectors.

## security personnel

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

## senior executive

top ranking member of the management of an organization that includes a Chief Executive Officer (CEO) and individuals reporting directly to the CEO or the highest governance body

**Note:** Each organization defines which members of its management teams are senior executives.

## service

action of an organization to meet a demand or need

## services supported

services that provide a public benefit either through direct payment of operating costs or through staffing the facility or service with an organization's own employees

**Note:** Public benefit can also include public services.

## significant air emission

air emission regulated under international conventions and/or national laws or regulations

**Note:** Significant air emissions include those listed on environmental permits for an organization's operations.

## significant impact on biodiversity

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

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

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

## significant operational change

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

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

## significant spill

spill that is included in the organization's financial statements, for example due to resulting liabilities, or is recorded as a spill by the organization

## spill

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

## stakeholder

entity or individual that can reasonably be expected to be significantly affected by the reporting organization's activities, products and services, or whose actions can reasonably be expected to affect the ability of the organization to successfully implement its strategies and achieve its objectives

**Note 1:** Stakeholders include entities or individuals whose rights under law or international conventions provide them with legitimate claims vis-à-vis the organization.

**Note 2:** Stakeholders can include those who are invested in the organization (such as employees and shareholders), as well as those who have other relationships to the organization (such as other workers who are not employees, suppliers, vulnerable groups, local communities, and NGOs or other civil society organizations, among others).

## standard benefit

benefit typically offered to the majority of full-time employees

**Note:** Standard benefits do not need to be offered to every single full-time employee of the organization. The intention of reporting on standard benefits is to disclose what full-time employees can reasonably expect.

## substantiated complaint

written statement by regulatory or similar official body addressed to the organization that identifies breaches of customer privacy, or a complaint lodged with the organization that has been recognized as legitimate by the organization

## supplier

organization or person that provides a product or service used in the supply chain of the reporting organization

**Note 1:** A supplier is further characterized by a genuine direct or indirect commercial relationship with the organization.

**Note 2:** Examples of suppliers can include, but are not limited to:

- Brokers: Persons or organizations that buy and sell products, services, or assets for others, including contracting agencies that supply labor.
- Consultants: Persons or organizations that provide expert advice and services on a legally recognized professional and commercial basis. Consultants are legally recognized as self-employed or are legally recognized as employees of another organization.
- Contractors: Persons or organizations working onsite or offsite on behalf of an organization. A contractor can contract their own workers directly, or contract sub-contractors or independent contractors.
- Distributors: Persons or organizations that supply products to others.
- Franchisees or licensees: Persons or organizations that are granted a franchise or license by the reporting organization. Franchises and licenses permit specified commercial activities, such as the production and sale of a product.
- Home workers: Persons at home or in other premises of their choice, other than the workplace of the employer, who perform work for remuneration and which results in a product or service as specified by the employer, irrespective of who provides the equipment, materials or other inputs used.
- Independent contractors: Persons or organizations working for an organization, a contractor, or a sub-contractor.
- Manufacturers: Persons or organizations that make products for sale.
- Primary producers: Persons or organizations that grow, harvest, or extract raw materials.
- Sub-contractors: Persons or organizations working onsite or offsite on behalf of an organization that have a direct contractual relationship with a contractor or sub-contractor, but not necessarily with the organization. A sub-contractor can contract their own workers directly or contract independent contractors.
- Wholesalers: Persons or organizations that sell products in large quantities to be retailed by others.

## supplier screening

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

## supply chain

sequence of activities or parties that provides products or services to an organization

## surface water

water that occurs naturally on the Earth's surface in ice sheets, ice caps, glaciers, icebergs, bogs, ponds, lakes, rivers, and streams

**Note:** This definition is based on CDP, *CDP Water Security Reporting Guidance*, 2018.

## sustainable development/sustainability

development that meets the needs of the present without compromising the ability of future generations to meet their own needs

**Note 1:** Sustainable development encompasses three dimensions: economic, environmental and social.

**Note 2:** Sustainable development refers to broader environmental and societal interests, rather than to the interests of specific organizations.

**Note 3:** In the GRI Standards, the terms 'sustainability' and 'sustainable development' are used interchangeably.

## tax jurisdiction

country or territory with autonomous taxing powers similar to a country

**Note 1:** Territories with autonomous taxing powers similar to a country are those that have a level of autonomy such that they can participate in the Organisation for Economic Co-operation and Development (OECD) and Council of Europe's *The Multilateral Convention on Mutual Administrative Assistance in Tax Matters*. Examples of such territories include Bermuda, Hong Kong, and Jersey.

**Note 2:** The definition for tax jurisdiction includes those countries or territories that choose not to exercise their fiscal autonomy to charge taxes.

## termination payment

all payments made and benefits given to a departing executive or member of the highest governance body whose appointment is terminated

**Note:** Termination payments extend beyond monetary payments to the giving of property and the automatic or accelerated vesting of incentives given in connection with a person's departure from office.

## third-party water

municipal water suppliers and municipal wastewater treatment plants, public or private utilities, and other organizations involved in the provision, transport, treatment, disposal, or use of water and effluent

## topic

economic, environmental or social subject

**Note 1:** In the GRI Standards, topics are grouped according to the three dimensions of sustainable development: economic, environmental and social.

**Note 2:** To prepare a report in accordance with the GRI Standards, an organization is required to report on its material topics.

## topic Boundary

description of where the impacts occur for a material topic, and the organization's involvement with those impacts

**Note:** Topic Boundaries vary based on the topics reported.

## two-tier board system

governance system found in some jurisdictions where supervision and management are separated or where local law provides for a supervisory board drawn from non-executives to oversee an executive management board

## under-represented social group

population that, relative to its numbers in a given society, has less opportunity to express its economic, social, or political needs and views

**Note:** Specific groups included under this definition are not uniform for every organization. An organization identifies relevant groups based on its operating context.

## value chain

An organization's value chain encompasses the activities that convert input into output by adding value. It includes entities with which the organization has a direct or indirect business relationship and which either (a) supply products or services that contribute to the organization's own products or services, or (b) receive products or services from the organization.

**Note 1:** This definition is based on United Nations (UN), *The Corporate Responsibility to Respect Human Rights: An Interpretive Guide*, 2012.

**Note 2:** The value chain covers the full range of an organization's upstream and downstream activities, which encompass the full life cycle of a product or service, from its conception to its end use.

## vulnerable group

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

**Note 1:** Vulnerable groups can include children and youth, the elderly, people with disabilities, ex-combatants, the internally displaced, refugees or returning refugees, HIV/AIDS-affected households, indigenous peoples, and ethnic minorities.

**Note 2:** Vulnerabilities and impacts can differ by gender.

## waste

anything that the holder discards, intends to discard, or is required to discard

**Note 1:** Waste can be defined according to the national legislation at the point of generation.

**Note 2:** A holder can be the reporting organization, an entity in the organization's value chain upstream or downstream (e.g., supplier or consumer), or a waste management organization, among others.

**Note 3:** This definition is based on the United Nations Environment Programme (UNEP), *Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal*, 1989.

## waste disposal method

method by which waste is treated or disposed of

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

## water consumption

sum of all water that has been withdrawn and incorporated into products, used in the production of crops or generated as waste, has evaporated, transpired, or been consumed by humans or livestock, or is polluted to the point of being unusable by other users, and is therefore not released back to surface water, groundwater, seawater, or a third party over the course of the reporting period

**Note 1:** Water consumption includes water that has been stored during the reporting period for use or discharge in a subsequent reporting period.

**Note 2:** This definition is based on CDP, *CDP Water Security Reporting Guidance*, 2018.

## water discharge

sum of effluents, used water, and unused water released to surface water, groundwater, seawater, or a third party, for which the organization has no further use, over the course of the reporting period

**Note 1:** Water can be released into the receiving waterbody either at a defined discharge point (point-source discharge) or dispersed over land in an undefined manner (non-point-source discharge).

**Note 2:** Water discharge can be authorized (in accordance with discharge consent) or unauthorized (if discharge consent is exceeded).

## water stewardship

use of water that is socially equitable, environmentally sustainable, and economically beneficial, achieved through a stakeholder-inclusive process that involves facility- and catchment-based actions

**Note 1:** Good water stewards understand their own water use; catchment context; and shared risk in terms of water governance, water balance, and water quality; and engage in meaningful individual and collective actions that benefit people and nature. Further:

- Socially equitable water use recognizes and implements the human right to water and sanitation and helps ensure human wellbeing and equity;
- Environmentally sustainable water use maintains or improves biodiversity and ecological and hydrological processes at the catchment level;
- Economically beneficial water use contributes to long-term efficiency, and development and poverty alleviation for water users, local communities, and society at large.

**Note 2:** This definition is based on the Alliance for Water Stewardship (AWS), *AWS International Water Stewardship Standard, Version 1.0*, 2014.

## water storage

water held in water storage facilities or reservoirs

## water stress

ability, or lack thereof, to meet the human and ecological demand for water

**Note 1:** Water stress can refer to the availability, quality, or accessibility of water.

**Note 2:** Water stress is based on subjective elements and is assessed differently depending on societal values, such as the suitability of water for drinking or the requirements to be afforded to ecosystems.

**Note 3:** Water stress in an area may be measured at catchment level at a minimum.

**Note 4:** This definition comes from the CEO Water Mandate, *Corporate Water Disclosure Guidelines*, 2014.

## water withdrawal

sum of all water drawn from surface water, groundwater, seawater, or a third party for any use over the course of the reporting period

## worker

person that performs work

**Note 1:** The term 'workers' includes, but is not limited to, employees.

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

**Note 3:** In the context of the GRI Standards, in some cases it is specified whether a particular subset of workers is to be used.

## worker consultation

seeking of workers' views before making a decision

**Note 1:** Worker consultation might be carried out through workers' representatives.

**Note 2:** Consultation is a formal process, whereby management takes the views of workers into account when making a decision. Therefore, consultation needs to take place before the decision is made. It is essential to provide timely information to workers or their representatives in order for them to provide meaningful and effective input before decisions are made. Genuine consultation involves dialogue.

**Note 3:** Worker participation and consultation are two distinct terms with specific meanings. See definition of 'worker participation'.

## worker participation

workers' involvement in decision-making

**Note 1:** Worker participation might be carried out through workers' representatives.

**Note 2:** Worker participation and consultation are two distinct terms with specific meanings. See definition of 'worker consultation'.

## worker representative

person who is recognized as such under national law or practice, whether they are:

- a trade union representative, namely, a representative designated or elected by trade unions or by members of such unions; or
- an elected representative, namely, a representative who is freely elected by the workers of the undertaking in accordance with provisions of national laws, regulations, or collective agreements, whose functions do not include activities which are recognized as the exclusive prerogative of trade unions in the country concerned.

**Note:** This definition comes from the International Labour Organization (ILO) Convention 135, 'Workers' Representatives Convention', 1971.

## work-related hazard

source or situation with the potential to cause injury or ill health

**Note 1:** Hazards can be:

- physical (e.g., radiation, temperature extremes, constant loud noise, spills on floors or tripping hazards, unguarded machinery, faulty electrical equipment);
- ergonomic (e.g., improperly adjusted workstations and chairs, awkward movements, vibration);
- chemical (e.g., exposure to solvents, carbon monoxide, flammable materials, or pesticides);
- biological (e.g., exposure to blood and bodily fluids, fungi, bacteria, viruses, or insect bites);
- psychosocial (e.g., verbal abuse, harassment, bullying);
- related to work-organization (e.g., excessive workload demands, shift work, long hours, night work, workplace violence).

**Note 2:** This definition is based on International Labour Organization (ILO) *Guidelines on Occupational Safety and Health Management Systems* from 2001 and ISO 45001:2018.

## work-related incident

occurrence arising out of or in the course of work that could or does result in injury or ill health

**Note 1:** This definition is based on ISO 45001:2018.

**Note 2:** Incidents might be due to, for example, electrical problems, explosion, fire; overflow, overturning, leakage, flow; breakage, bursting, splitting; loss of control, slipping, stumbling and falling; body movement without stress; body movement under/with stress; shock, fright; workplace violence or harassment (e.g., sexual harassment).

**Note 3:** An incident that results in injury or ill health is often referred to as an 'accident'. An incident that has the potential to result in injury or ill health but where none occurs is often referred to as a 'close call', 'near-miss', or 'near-hit'.

## work-related injury or ill health

negative impacts on health arising from exposure to hazards at work

**Note 1:** This definition is based on the International Labour Organization (ILO), *Guidelines on Occupational Safety and Health Management Systems, ILO-OSH 2001, 2001*.

**Note 2:** 'Ill health' indicates damage to health and includes diseases, illnesses, and disorders. The terms 'disease', 'illness', and 'disorder' are often used interchangeably and refer to conditions with specific symptoms and diagnoses.

**Note 3:** Work-related injuries and ill health are those that arise from exposure to hazards at work. Other types of incident can occur that are not connected with the work itself. For example, the following incidents are not considered to be work related:

- a worker suffers a heart attack while at work that is unconnected with work;
- a worker driving to or from work is injured in a car accident (where driving is not part of the work, and where the transport has not been organized by the employer);
- a worker with epilepsy has a seizure at work that is unconnected with work.

**Note 4:** *Traveling for work:* Injuries and ill health that occur while a worker is traveling are work related if, at the time of the injury or ill health, the worker was engaged in work activities 'in the interest of the employer'. Examples of such activities include traveling to and from customer contacts; conducting job tasks; and entertaining or being entertained to transact, discuss, or promote business (at the direction of the employer).

*Working at home:* Injuries and ill health that occur when working at home are work related if the injury or ill health occurs while the worker is performing work at home, and the injury or ill health is directly related to the performance of work rather than the general home environment or setting.

*Mental illness:* A mental illness is considered to be work related if it has been notified voluntarily by the worker and is supported by an opinion from a licensed healthcare professional with appropriate training and experience stating that the illness is work related.

For more guidance on determining 'work-relatedness', see the United States Occupational Safety and Health Administration, *Determination of work-relatedness 1904.5*, [https://www.osha.gov/pls/oshaweb/owadisp.show\\_document?p\\_table=STANDARDS&p\\_id=9636](https://www.osha.gov/pls/oshaweb/owadisp.show_document?p_table=STANDARDS&p_id=9636), accessed on 1 June 2018.

**Note 5:** The terms 'occupational' and 'work-related' are often used interchangeably.

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standards@globalreporting.org  
www.globalreporting.org

GRI  
PO Box 10039  
1001 EA  
Amsterdam  
The Netherlands

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