

APPENDIX EIGHT: GLOBAL REPORTING INITIATIVE INDICATORS

Core indicators	Additional indicators
DIRECT ECONOMIC IMPACTS	
Customers	
Monetary flow indicator: Net sales	
Geographic breakdown of sale	
Suppliers	
Cost of all goods, materials, and services purchase	Supplier breakdown by organisation and country
Percentage of contracts that were paid in accordance with agreed terms, excluding agreed penalty arrangements	
Employees	
Total payroll and benefits(including wages, pension, other benefits, and redundancy payments) broken down by country or region	
Providers of Capital	
Distributions to providers of capital broken down by interest in debt ad borrowings, and dividends on all classes, of shares, with any arrears of bad dept to be disclosed.	
Increase/decrease in retained earnings at end of period	
Public sector	
Total sum of taxes of all types broken down by country	Total spent on no-core business infrastructure development (This is infrastructure built outside the main business activities for the reporting entity such as a school, or hospital for employees and their families.
Donations to community, civil. Society, and other groups broken by case and in-kind donations per type of group.	
ENVIRONMENTAL PERFORMANCE	
Materials	
Total materials use other than water by type	
Percentage of materials used that are waste(processed or unprocessed) from sources to the reporting organisation.	
Energy	
Direct energy. use segmented by primary source	Initiatives to use renewable energy sources and increase energy efficiency.
Indirect energy use. report on all energy used to produce and deliver energy products purchased by the organisation.	Energy consumption footprint of major products
	Other indirect (upstream/downstream) energy use and implications, such as organisational travel, product lifecycle management, and use of energy-intensive materials
Water	
Total water use	Water sources and related ecosystem/habitats significantly affected by use of water
	Annual withdrawals of ground and surface water as a percentage of annual renewable quantity of water available from sources
	Total recycling and reuse of water
Location and size of land owned, leased, or managed in biodiversity-rich habitats	Total amount of land owned. Leased, or managed for production activities
Biodiversity	
Description of the major impacts on biodiversity associated with activities and/or products and services in terrestrial, freshwater and marine environments.	Amount of impermeable surfaces as a percentage of land purchased or elapsed.
	Impacts of activities and operations on protected and sensitive areas
	Changes in natural habitats resulting from activities and operations and percentage protected ore restored.
	Objectives, programmes, and targets for protecting and resourcting native ecosystems and species in degraded areas.
	Number of IUCN Red list species with habitats in areas affected by operations
	Business units currently operating of planning operations in and or around protected or sensitive areas
Emissions, Effluents, and Waste	
Greenhouse emissions	Other relevant indirect greenhouse gas emissions
Use of and emissions of ozone-depleting substances	All production transport, import, or export of any waste deemed "hazardous" under the terms of the Basel Convention Annex I, II, VIII.

Core indicators	Additional indicators
Nox. Sox, and other significant emissions by type	Water Sources and related ecosystems/habitats significantly affected by discharge of water and waste.
Total amount of waste by type and destination	
Significant discharges to water by type	
Significant spills of chemicals, oils and fuels in terms of total number and total volume	
Suppliers	
	Performance of suppliers relative to environment components of programmes and procedures described in response to Government Structure and Management Systems section.
Products and Services	
Significant environmental impacts of principal products and services	
Percentage of the weight or products sold that is reclaimable at the end of the product's useful life and the percentage that is already reclaimed.	
Compliance	
Incidents of and fines for non-compliance with all applicable international declarations / conventions/treaties. And national, sub-national, regional, and local regulations associated with environmental issues	
Transport	
	Significant environmental impacts of transportation used for logistical purposes
Overall	
	Total environmental expenditure by type
SOCIAL PERFORMANCE INDICATORS	
Employment	
Breakdown of workforce, where possible, by region/country and status (employee/non-employee), employment type (full time/part time), and by employment contract (indefinite or permanent/fixed terms or temporary). Also identify workforce retained in conjunction with other employers (temporary agency workers or workers in co-employment relationships), segmented by region/country.	Employee benefits beyond those legally mandated
Net employment creation and average turnover segmented by region/country	
Labour / Management Relations	
Percentage of employees represented by independent trade union organisations of other bona fide employee representations broken down geographically or percentage of employees covered by collective bargaining agreements broken down by region/country	
Policy and procedures involving information, consultation and negotiations with employees over changes in the reporting organisations (eg restructuring)	Provision for formal worker representation in decision-making or management, including corporate governance.
Health and Safety	
Practices on recording and notification of occupational accidents and diseases, and how they related to the ILO Code on Recording and Notification of Occupation Accidents and Diseases.	
Description of formal joint health and safety committees comprising management and worker representative and proportion of workers covered by such committees	
Standard injury lost day and absentee rates and number of work-related fatalities (including subcontracted workers)	
Description of policies or programmes (for the workplace and beyond) on HIV/AIDS	
Training and Education	
Average hours of training per year per employee by category of employee	Description of programmes to support the continued employability of employees and to manage career endings
	Specific policies and programmes for skills management and lifelong learning
Diversity and Opportunity	
Description of equal opportunities policies or programmes as well as monitoring systems to ensure compliance and results of monitoring	
Composition of senior management and corporate governance bodies(including the boards of directors), Including female / male ration and other indicators of diversity as culturally appropriate.	
Social Performance Indicators: Human Rights	

Core indicators	Additional indicators
Strategy and Management	
Description of policies, guidelines, corporate structure and procedures to deal with all aspects of human rights relevant to operations, including monitoring mechanisms and results	Employee training on policies and practices concerning all aspects of human rights relevant to operations.
Evidence of consideration of human rights impacts as part of investment and procurement decisions, including selection of suppliers/contractors	
Descriptions of policies and programmes to evaluate and address human rights performance within the supply chain and contractors, including monitoring systems and results of monitoring.	
Non-Discrimination	
Description of global policy and procedures / programmes preventing all forms of discrimination in operations, including monitoring systems and results of monitoring.	
Freedom of Association and Collective Bargaining	
Description of freedom of association policy and extent to which this policy is universally applied independent of local laws, as well as description of procedures / programmes to address this issue.	
Child Labour	
Description of policy excluding child labour as defined by the ILO Convention 138 and extent to which this policy is visibly stated and applied as well description of procedures/ programmes to address this issue, including monitoring systems and results of monitoring.	
Forced and Compulsory Labour	
Description of policy to prevent forced and compulsory labour and extent to which this policy is visibly stated and applied as well description of procedures/ programmes to address this issue, including monitoring systems and results of monitoring.	
Disciplinary Practices	
	Description of appeal practices, including, but not limited to, human rights issues
	Description of non-retaliation policy and effective, confidential employee grievance systems(including, but not limited to, its impact on human rights)
Security Practices	
	Human rights training for security personnel
Indigenous rights	
	Description of policies, guidelines, and procedures to address the needs of indigenous people
	Description of jointly managed community grievance mechanisms/authority
	Share of operating revenues from the area of operation that are redistributed to local communities
Community	
Description of policies to manage impact on communities in areas affected by activities, as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring.	
Bribery and Corruption	
Description of policy, procedures/management systems, and compliance mechanisms for organisations and employees addressing bribery and corruption.	
Political Contributions	
Description of policy, procedures/management systems and compliance mechanisms for managing political lobbying and contributions	Amount of money paid to political parties and institutions whose prime function is to fund political parties or their candidates
Competition and Pricing	
	Court decisions regarding cases pertaining to anti-trust and monopoly regulations
	Description of policy, procedures/management systems and compliance mechanisms for preventing anti-competitive behaviour
Social Indicators: Product Responsibility	
Customer Health and Safety	
Description of policy for preserving customer health and safety during the use of products and services, and extent to which this policy is visibly stated and applied, as well as description of procedures /programmes to address this	Number and type of instance non-compliance with regulations concerning customer health and safety, including the penalties and fines assessed for these breaches

Core indicators	Additional indicators
issue, including monitoring systems and results of monitoring	
	Number of complaints upheld by regulatory or similar officinal bodies to oversee or regulate the health and safety of products and services
	Voluntary code compliance, product labels or wards with respect to social and /or environmental responsibility that the reporter is qualified to use or has received
Products and Services	
Description of policy, procedures/management systems, compliance mechanisms related to product information and labelling	Number and type of instance of non-compliance with regulations concerning product information and labelling, including any penalties of fines assessed for these breaches
	Description of policy, procedures / management systems and compliance mechanisms related to customer satisfaction including results of surveys measuring customer satisfaction. Identify geographical areas covered by policy.
Advertising	
	Description of polices, procedures/management systems , and compliance mechanisms for adherence to standards and voluntary codes related to advertising
Respect for Privacy	
Description of policy, procedures/management systems, and compliance mechanism for consumer privacy.	Number of substantiated complaints regarding breaches of consumer privacy.