



# GRI and ISO 26000: How to use the GRI Guidelines in conjunction with ISO 26000



Updated with linkage tables for GRI's G3 and G3.1 Guidelines

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## About GRI's Research and Development Publication Series

GRI's research and development program supports GRI's commitment to the continuous improvement of its Reporting Framework by investigating challenging issues around reporting and innovating new ways to apply the GRI Reporting Framework in conjunction with other standards.

Publications in the GRI Research and Development Series are presented in three categories:



Topics

Research on implications of reporting related to subjects such as biodiversity and gender



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Tools

Guidance for using the GRI Reporting Framework in combination with other standards

*This document, GRI and ISO 26000: How to use the GRI Guidelines in combination with ISO 26000, falls under the 'Tools' category.*

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## The Global Reporting Initiative

The Global Reporting Initiative (GRI) is a network-based non governmental organization that aims to drive sustainability and Environmental, Social and Governance (ESG) reporting. GRI produces the world's most widely used sustainability reporting framework to enable this drive towards greater transparency. The framework, incorporating the 'G3 Guidelines', sets out the principles and indicators that organizations can use to measure and report their economic, environmental, and social performance. GRI is committed to continuously improving and increasing the use of the Guidelines, which are freely available to the public..

GRI was founded in the USA in 1997 by CERES and the United Nations Environment Program (UNEP) and was originally based in Boston, Massachusetts. In 2002, GRI moved its central office to Amsterdam, where the Secretariat is currently located. GRI also has regional 'Focal Points' in Australia, Brazil, China, India and the USA.

The third generation of GRI's Reporting Guidelines is available in two versions: G3 and G3.1. Published in March 2011, the G3.1 Guidelines contain expanded guidance for reporting on human rights, gender, and local community issues.

This updated version of *GRI and ISO 26000* features linkage tables for both the G3 and G3.1 Guidelines.

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# Introduction

This publication helps to relate the social responsibility (SR) guidance in ISO 26000 to reporting guidance provided by GRI. In particular, this publication aims to help companies and other organizations that follow the GRI Guidelines to prepare their reports to understand how GRI reporting Aspects and Indicators are related to ISO 26000 clauses.

The ISO guidance on social responsibility<sup>1</sup> emphasizes the value of public reporting on social responsibility performance to internal and external stakeholders, such as employees, local communities, investors and regulators. This emphasis represents an important level of international attention to the issue of reporting, and is aligned with GRI's mission to make disclosure on economic, environmental, and social performance common practice.

Although ISO 26000 does not offer guidance on SR performance reporting, the ISO 26000 content does cover a very similar range of topics to that in the GRI Reporting Guidelines. The ISO guidance provides a structure for companies to organize their activities, which can then be measured and presented in the company's report.

GRI has actively participated in the international multi-stakeholder ISO 26000 development process from the start. GRI supports the recognition this guidance gives to the positive contribution that businesses and other organizations can make through improved practices, to ensure a sustainable future for all.

GRI provides the most suitable Guidelines to support organizations interested in reporting on the topics covered by ISO 26000 as part of its comprehensive Sustainability Reporting

Framework, which is created through an international multi-stakeholder, consensus-based process<sup>2</sup>.

By using the GRI Framework in conjunction with the new ISO guidance, reporters will have a practical set of tools to measure and report on their social responsibility policies and practices.

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## **Extract from ISO 26000 Clause 7.5 Box 15 – Reporting on Social Responsibility**

*“An organization should at appropriate intervals report about its performance on social responsibility to the stakeholders affected.”*

*“In reporting to its stakeholders, an organization should include information about its objectives and performance on the core subjects and relevant issues of social responsibility it should describe how and when stakeholders have been involved in the organization's reporting on social responsibility. An organization should provide a fair and complete picture of its performance on social responsibility, including achievements and shortfalls and the ways in which the shortfalls will be addressed.”*

*“Publication of a social responsibility report can be a valuable aspect of an organization's activities on social responsibility.”*

## **Extract from ISO 26000 Clause 7.6.2 – Enhancing the credibility of reports and claims about social responsibility**

*“[One way] to enhance the credibility of reports... [is to] make reports about performance on social responsibility comparable both over time, and with reports produced by peer organizations' and 'reporting conformance to the reporting guidelines of an external organization.”*

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<sup>1</sup> ISO 26000: [http://www.iso.org/iso/social\\_responsibility](http://www.iso.org/iso/social_responsibility).

<sup>2</sup> See Framework Development Process: <http://www.globalreporting.org>



# ISO and GRI Guidance on the reporting process

## 1. Determining which Topics to Report

### *Stakeholder Inclusiveness and Materiality*

ISO 26000 recognizes that to be credible, social responsibility reports should not only be responsive to stakeholder concerns, but should also address the “relevant and significant issues” of the organization<sup>3</sup>, and the document provides some general guidance on this.

The GRI Guidelines take a similar approach under the Reporting Principle of Materiality. According to the GRI Guidelines, issues are material if they pose significant economic, environmental or social impacts, or would substantially influence the assessments and decisions of stakeholders about an organization. The GRI Guidelines provide useful tests that can help a reporter decide whether an issue is material.<sup>4</sup>

In addition, the GRI Guidelines offer tips on stakeholder involvement in the reporting process under the principle of Stakeholder Inclusiveness.<sup>5</sup>

### *Sustainability Context & Completeness*

The ISO 26000 guidance says that social responsibility reports should “present the organization’s operational performance... in the context of sustainable development.”<sup>6</sup> GRI provides further explanation of this under its principle on Sustainability Context.<sup>7</sup> GRI also recommends that more specific types of contextual information be reported under its Guidelines provisions on Disclosure on Management Approach (DMA).<sup>8</sup>

Similarly, ISO 26000 calls for reports to present a “complete picture of [the organization’s] performance on social responsibility”<sup>9</sup> and GRI’s Principle of Completeness provides meaning for that.

GRI’s Reporting Principles of Materiality, Stakeholder Inclusiveness, Sustainability Context, and Completeness, along with its Reporting Boundary Protocol<sup>10</sup>, present an approach that can help a reporter identify and prioritize its economic, social and environmental issues for reporting.<sup>11</sup> This also makes it convenient to fulfil the ISO 26000 requirements for explaining how social responsibility issues were selected for action.<sup>12</sup>

## 2. Identifying Performance Indicators and Other Specific Disclosures

The ISO 26000 guidance calls for communication on social responsibility objectives, achievements and shortfalls.<sup>13</sup> This is consistent with GRI’s Profile Disclosures and Disclosure on Management Approach, which ask for information on goals and performance, successes and shortcomings, and other contextual information.<sup>14</sup>

ISO 26000 acknowledges that to be credible, a social responsibility report must cover the organization’s social responsibility performance against objectives, and says that one of the most common methods of measuring performance is with indicators. Indicators require specific qualitative or quantitative information about performance results or outcomes associated with the organization that are generally comparable and demonstrate change over time.<sup>15</sup> Again, ISO 26000

<sup>3</sup> ISO 26000, Clause 7.6.2.

<sup>4</sup> 1.1 Defining Report Content, Page 8, GRI Guidelines RG Section.

<sup>5</sup> 1.1 Defining Report Content, Page 10, GRI Guidelines RG Section.

<sup>6</sup> ISO 26000, Clause 7.5, Box 15.

<sup>7</sup> 1.1 Defining Report Content. Page 11, GRI Guidelines RG Section.

<sup>8</sup> Pages 25, 27, 30, 32, 33, 35 GRI Guidelines RG Section.

<sup>9</sup> ISO 26000, Clause 7.5.2; Clause 7.5, Box 15; Clause 7.6.2.

<sup>10</sup> Available for download at: <http://www.globalreporting.org>

<sup>11</sup> 1.1 Defining Report Content, Pages 8-12, GRI Guidelines RG Section.

<sup>12</sup> ISO 26000, Clause 7.5, Box 15.

<sup>13</sup> ISO 26000, Clause 7.5, Box 15.

<sup>14</sup> Pages 25, 27, 30, 32, 33, 35 GRI Guidelines RG Section.

<sup>15</sup> ISO 26000, Clause 7.7.2.



does not provide guidance on specific indicators, nor on any other framework for comparing performance, either year-on-year or with other comparable organizations. However, GRI offers widely-used specific indicators dealing with a range of economic, social and environmental topics. The tables on pages 7 and 16 identify how the GRI Indicators and other disclosures offered in the Guidelines can capture the performance of an organization on subjects covered in ISO 26000.<sup>16</sup>

### 3. Ensuring the Quality of Reported Information

ISO 26000 briefly explains that social responsibility reports and other communications should be understandable, accurate, balanced/transparent, and timely,<sup>17</sup> as well as comparable.<sup>18</sup> GRI goes further in providing more specific guidance on the Principles of Clarity, Accuracy, Balance, Timeliness, and Comparability and also adds the Principle of Reliability. These Principles all go towards helping ensure the quality of reported information.<sup>19</sup>

ISO 26000 notes that the credibility of reports and other communications about social responsibility

can be enhanced through third party verification or assurance.<sup>20</sup> However, ISO 26000 does not provide the same type or extent of guidance on this as GRI does in its Guidelines.<sup>21</sup>

#### New to GRI Reporting?

If you are familiar with ISO 26000 but new to the GRI Guidelines and the sustainability reporting process, GRI offers some key resources to help you on your sustainability journey.

GRI has a series of learning publications including a step-by-step handbook introducing the process of reporting: *The GRI sustainability reporting cycle: A handbook for small and not-so-small organizations* and a guide on how to produce your first sustainability report: *Let's Report! Step-by-step guidance to prepare a basic GRI sustainability report*.

More information is available online at:  
<http://www.globalreporting.org/>

<sup>16</sup> GRIGuidelines Indicator Protocols.

<sup>17</sup> ISO 26000, Clauses 4.3 and 7.5.2.

<sup>18</sup> ISO 26000, Clause 7.6.2.

<sup>19</sup> 1.2 Reporting Principles for Defining Quality, Pages 13-17, GRI Guidelines RG Section.

<sup>20</sup> ISO 26000, Clause 7.6.2..

<sup>21</sup> page 22 section 3.13 GRI Guidelines RG Section.



# Linkage Table: GRI G3 Guidelines and ISO 26000

ISO 26000 and GRI's G3 and G3.1 Guidelines cover a very similar scope of topics. This G3-based table will help organizations interested in using ISO guidance to produce a sustainability report based on the GRI Guidelines more easily. The left column of this table lists GRI disclosure items, and the right columns list the topics and clauses in ISO 26000 where the content of those GRI disclosure items is mentioned.

For the G3.1-based linkage table, please see page 16.

Relevant GRI Guidelines Disclosures - Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
Stakeholder Inclusiveness Principle		Community involvement	6.8.3
Boundary Protocol		Promoting social responsibility in the value chain	6.6.6
1.1	Strategy and Analysis	Organizational governance	6.2
1.2			
2.3	Organizational Profile		
4.1- 4.17	Governance Commitments and Engagement		
3.13	Assurance		
General Reporting Notes – Assurance		Verification	7.5.3
Social Category (includes Human Rights, Labour, Product Responsibility and Society)			
Human Rights Disclosures on Management Approach	Goals and Performance Policy Organizational Responsibility Training and Awareness Monitoring and Follow-up Additional Contextual Information	Organizational governance Human Rights	6.2 6.3
Aspect	Investment and Procurement Practices		
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	Human Rights Due diligence Avoidance of complicity Promoting social responsibility in the value chain	6.3 6.3.3 6.3.5 6.6.6
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	Human Rights Due diligence Avoidance of complicity Employment and employment relationships Promoting social responsibility in the value chain	6.3 6.3.3 6.3.5 6.4.3 6.6.6
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	Human Rights Avoidance of complicity	6.3 6.3.5



Relevant GRI Guidelines Disclosures - Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
Aspect	Non-discrimination		
HR4	Total number of incidents of discrimination and actions taken.	Human Rights Resolving grievances Discrimination and vulnerable groups Fundamental principles and rights at work Employment and employment relationships	6.3 6.3.6 6.3.7 6.3.10 6.4.3
Aspect	Freedom of Association and Collective Bargaining		
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	Human Rights Due diligence Human rights risk situations Avoidance of complicity Civil and political rights Fundamental principles and rights at work Employment and employment relationships Social dialogue	6.3 6.3.3 6.3.4 6.3.5 6.3.8 6.3.10 6.4.3 6.4.5
Aspect	Child Labor		
HR6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.	Human Rights Due diligence Human rights risk situations Avoidance of complicity Discrimination and vulnerable groups Fundamental principles and rights at work	6.3 6.3.3 6.3.4 6.3.5 6.3.7 6.3.10
Aspect	Forced and Compulsory Labor		
HR7	Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor.	Human Rights Due diligence Human rights risk situations Avoidance of complicity Discrimination and vulnerable groups Fundamental principles and rights at work	6.3 6.3.3 6.3.4 6.3.5 6.3.7 6.3.10
Aspect	Security Practices		
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	Human Rights Avoidance of complicity Employment and employment relationships Promoting social responsibility in the value chain	6.3 6.3.5 6.4.3 6.6.6
Aspect	Indigenous Rights		
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	Human Rights Resolving grievances Discrimination and vulnerable groups Civil and political rights Respect for property rights	6.3 6.3.6 6.3.7 6.3.8 6.6.7

Relevant GRI Guidelines Disclosures - Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
<b>Society Disclosures on Management Approach</b>	Goals and Performance Policy Organizational Responsibility Training and Awareness Monitoring and Follow-up Additional Contextual Information	Organizational governance Fair Operating Practices Community involvement and development	6.2 6.6 6.8
<b>Aspect</b>	<b>Community</b>		
<b>S01</b>	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	Economic, social and cultural rights Community involvement and development Employment creation and skills development Wealth and income creation Respect for property rights	6.3.9 6.8  6.8.5 6.8.7* 6.6.7
<b>Aspect</b>	<b>Corruption</b>		
<b>S02</b>	Percentage and total number of business units analyzed for risks related to corruption.	Fair Operating Practices Anti-corruption	6.6 6.6.3
<b>S03</b>	Percentage of employees trained in organization's anti-corruption policies and procedures.		
<b>S04</b>	Actions taken in response to incidents of corruption.		
<b>Aspect</b>	<b>Public Policy</b>		
<b>S05</b>	Public policy positions and participation in public policy development and lobbying.	Fair Operating Practices Responsible political involvement Community involvement	6.6 6.6.4 6.8.3
<b>S06</b>	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.		
<b>Aspect</b>	<b>Anti-competitive Behaviour</b>		
<b>S07</b>	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	Fair Operating Practices Fair competition Respect for property rights	6.6 6.6.5 6.6.7
<b>Aspect</b>	<b>Compliance</b>		
<b>S08</b>	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	Fair Operating Practices Anti-corruption Respect for property rights Wealth and income creation	6.6 6.6.3 6.6.7 6.8.7*
<b>Labor Disclosures on Management Approach</b>	Goals and Performance Policy Organizational Responsibility Training and Awareness Monitoring and Follow-up Additional Contextual Information	Organizational governance Labour Practices Fundamental principles and rights at work	6.2 6.4 6.3.10
<b>Aspect</b>	<b>Employment</b>		
<b>LA1</b>	Total workforce by employment type, employment contract, and region.	Labour Practices Employment and employment relationships	6.4 6.4.3
<b>LA2</b>	Total number and rate of employee turnover by age group, gender, and region.	Labour Practices Employment and employment relationships	6.4 6.4.3



Relevant GRI Guidelines Disclosures - Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
<b>LA3</b>	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	Labour Practices Employment and employment relationships Conditions of work and social protection	6.4 6.4.3 6.4.4
<b>Aspect</b>	<b>Labor/Management Relations</b>		
<b>LA4</b>	Percentage of employees covered by collective bargaining agreements.	Labour Practices Employment and employment relationships Conditions of work and social protection Social dialogue Fundamental principles and rights at work	6.4 6.4.3 6.4.4 6.4.5 6.3.10
<b>LA5</b>	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	Labour Practices Employment and employment relationships Conditions of work and social protection Social dialogue	6.4 6.4.3 6.4.4 6.4.5
<b>Aspect</b>	<b>Health and Safety</b>		
<b>LA6</b>	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	Labour Practices Health and safety at work	6.4 6.4.6
<b>LA7</b>	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	Labour Practices Health and safety at work	6.4 6.4.6
<b>LA8</b>	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	Labour Practices Health and safety at work Community involvement and development Community involvement Education and culture Health	6.4 6.4.6 6.8 6.8.3 6.8.4 6.8.8
<b>LA9</b>	Health and safety topics covered in formal agreements with trade unions.	Labour Practices Health and safety at work	6.4 6.4.6
<b>Aspect</b>	<b>Training and Education</b>		
<b>LA10</b>	Average hours of training per year per employee by employee category.	Labour Practices Human development and training in the workplace	6.4 6.4.7
<b>LA11</b>	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	Labour Practices Human development and training in the workplace Employment creation and skills development	6.4 6.4.7 6.8.5
<b>LA12</b>	Percentage of employees receiving regular performance and career development reviews.	Labour Practices Human development and training in the workplace	6.4 6.4.7
<b>Aspect</b>	<b>Diversity and Equal Opportunity</b>		
<b>LA13</b>	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	Discrimination and vulnerable groups Fundamental principles and rights at work Labour Practices Employment and employment relationships	6.3.7 6.3.10 6.4 6.4.3



Relevant GRI Guidelines Disclosures - Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
<b>LA14</b>	Ratio of basic salary of men to women by employee category.	Discrimination and vulnerable groups Fundamental principles and rights at work Labour Practices Employment and employment relationships Conditions of work and social protection	6.3.7 6.3.10 6.4 6.4.3 6.4.4
<b>Product Responsibility Disclosures on Management Approach</b>	<b>Goals and Performance Policy</b> <b>Organizational Responsibility</b> <b>Training and Awareness</b> <b>Monitoring and Follow-up</b> <b>Additional Contextual Information</b>	<b>Organizational governance</b> <b>Fair Operating Practices</b> <b>Consumer Issues</b>	<b>6.2</b> <b>6.6</b> <b>6.7</b>
<b>Aspect</b>	<b>Customer Health and Safety</b>		
<b>PR1</b>	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	Economic, social and cultural rights Promoting social responsibility in the value chain Consumer Issues Protecting consumers' health & safety Sustainable consumption	6.3.9 6.6.6 6.7 6.7.4 6.7.5
<b>PR2</b>	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.		
<b>Aspect</b>	<b>Product and Service Labeling</b>		
<b>PR3</b>	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	Consumer Issues Fair marketing, factual and unbiased information and fair contractual practices Protecting consumers' health & safety Sustainable consumption Consumer service, support and complaint and dispute resolution Education and awareness	6.7 6.7.3 6.7.4 6.7.5 6.7.6 6.7.9
<b>PR4</b>	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.		
<b>PR5</b>	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	Consumer Issues Protecting consumers' health & safety Sustainable consumption Consumer service, support and complaint and dispute resolution Access to essential services* Education and awareness	6.7 6.7.4 6.7.5 6.7.6 6.7.8 6.7.9
<b>Aspect</b>	<b>Marketing Communications</b>		
<b>PR6</b>	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	Consumer Issues Fair marketing, factual and unbiased information and fair contractual practices Consumer service, support and complaint and dispute resolution Education and awareness	6.7 6.7.3 6.7.6 6.7.9
<b>PR7</b>	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.		
<b>Aspect</b>	<b>Customer Privacy</b>		
<b>PR8</b>	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	Consumer Issues Consumer data protection and privacy	6.7 6.7.7

\* Indirectly relevant



Relevant GRI Guidelines Disclosures - Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
Aspect	Compliance		
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	Consumer Issues Consumer service, support and complaint and dispute resolution*	6.7 6.7.6
<b>Economic Category</b>			
Economic Disclosures on Management Approach	Goals and Performance Policy Additional Contextual Information	Organizational governance Community involvement and development	6.2 6.8
Aspect	Economic Performance		
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	Community involvement and development Community involvement Wealth and income creation Social investment	6.8 6.8.3 6.8.7 6.8.9
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	Climate change mitigation and action	6.5.5
Aspect	Market Presence		
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	Conditions of work and social protection Community involvement and development	6.4.4 6.8
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	Promoting social responsibility in the value chain Community involvement and development Employment creation and skills development Wealth and income creation	6.6.6 6.8 6.8.5 6.8.7
EC7	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation.	Community involvement and development Employment creation and skills development Wealth and income creation	6.8 6.8.5 6.8.7
Aspect	Indirect Economic Impacts		
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	Economic, social and cultural rights Community involvement and development Community involvement Education and culture* Employment creation and skills development Technology development and access* Wealth and income creation Social investment	6.3.9 6.8 6.8.3 6.8.4 6.8.5 6.8.6 6.8.7 6.8.9

\* Indirectly relevant

Relevant GRI Guidelines Disclosures - Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	Economic, social and cultural rights	6.3.9
		Promoting social responsibility in the value chain	6.6.6
		Respect for property rights	6.6.7
		Access to essential services*	6.7.8
		Community involvement and development	6.8
		Employment creation and skills development	6.8.5
		Technology development and access*	6.8.6
		Wealth and income creation	6.8.7
		Social investment	6.8.9
Environmental Category			
Environment Disclosures on Management Approach	Goals and Performance Policy Organizational Responsibility Training and Awareness Monitoring and Follow-up Additional Contextual Information	Organizational governance The Environment	6.2 6.5
Aspect	Materials		
EN1	Materials used by weight or volume.	The Environment Sustainable resource use	6.5 6.5.4
EN2	Percentage of materials used that are recycled input materials.	The Environment Sustainable resource use	6.5 6.5.4
EN3	Direct energy consumption by primary energy source.	The Environment Sustainable resource use	6.5 6.5.4
Aspect	Energy		
EN4	Indirect energy consumption by primary source.	The Environment Sustainable resource use	6.5 6.5.4
EN5	Energy saved due to conservation and efficiency improvements.	The Environment Sustainable resource use	6.5 6.5.4
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	The Environment Sustainable resource use	6.5 6.5.4
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	The Environment Sustainable resource use	6.5 6.5.4
Aspect	Water		
EN8	Total water withdrawal by source.	The Environment Sustainable resource use	6.5 6.5.4
EN9	Water sources significantly affected by withdrawal of water.	The Environment Sustainable resource use	6.5 6.5.4
EN10	Percentage and total volume of water recycled and reused.	The Environment Sustainable resource use	6.5 6.5.4
Aspect	Biodiversity		
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	The Environment Protection of the environment & biodiversity, and restoration of natural habitats	6.5 6.5.6

\* Indirectly relevant



Relevant GRI Guidelines Disclosures - Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	The Environment Protection of the environment & biodiversity, and restoration of natural habitats	6.5 6.5.6
EN13	Habitats protected or restored.	The Environment Protection of the environment & biodiversity, and restoration of natural habitats	6.5 6.5.6
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	The Environment Protection of the environment & biodiversity, and restoration of natural habitats	6.5 6.5.6
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	The Environment Protection of the environment & biodiversity, and restoration of natural habitats	6.5 6.5.6
Aspect	Emissions, Effluents and Waste		
EN16	Total direct and indirect greenhouse gas emissions by weight.	The Environment Climate change mitigation and action	6.5 6.5.5
EN17	Other relevant indirect greenhouse gas emissions by weight.		
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.		
EN19	Emissions of ozone-depleting substances by weight.	The Environment Prevention of pollution	6.5 6.5.3
EN20	NOx, SOx, and other significant air emissions by type and weight.		
EN21	Total water discharge by quality and destination.		
EN22	Total weight of waste by type and disposal method.		
EN23	Total number and volume of significant spills.		
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.		
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	The Environment Prevention of pollution Sustainable resource use Protection of the environment & biodiversity, and restoration of natural habitats	6.5 6.5.3 6.5.4 6.5.6
Aspect	Products and Services		
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	The Environment Sustainable resource use Promoting social responsibility in the value chain Sustainable consumption	6.5 6.5.4 6.6.6 6.7.5
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	The Environment Prevention of pollution Sustainable resource use Sustainable consumption	6.5 6.5.3 6.5.4 6.7.5



Relevant GRI Guidelines Disclosures - Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
Aspect	Compliance		
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	The Environment	6.5
Aspect	Transport		
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	The Environment Sustainable resource use Promoting social responsibility in the value chain	6.5 6.5.4 6.6.6
Aspect	Overall		
EN30	Total environmental protection expenditures and investments by type.	The Environment	6.5



# Linkage Table: GRI G3.1 Guidelines and ISO 26000

ISO 26000 and GRI's G3 and G3.1 Guidelines cover a very similar scope of topics. This G3.1-based table will help organizations interested in using ISO guidance to produce a sustainability report based on the GRI Guidelines more easily. The left column of this table lists GRI disclosure items, and the right columns list the topics and clauses in ISO 26000 where the content of those GRI disclosure items is mentioned.

For the G3-based linkage table, please see page 7.

Relevant GRI Guidelines Disclosures – Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
Stakeholder Inclusiveness Principle		Community involvement	6.8.3
Boundary Protocol		Promoting social responsibility in the value chain	6.6.6
1.1	Strategy and Analysis	Organizational governance	6.2
1.2			
2.3	Organizational Profile		
4.1- 4.17	Governance, Commitments, and Engagement		
3.13	Assurance		
General Reporting Notes – Assurance		Verification	7.5.3
<b>Social Category (includes Human Rights, Labour, Product Responsibility and Society)</b>			
Human Rights Disclosures on Management Approach*	Goals and Performance Policy Organizational Risk Assessment Impact Assessment Organizational Responsibility Training and Awareness Monitoring, Follow-up and Remediation Additional Contextual Information	Organizational governance Human Rights Due Diligence Human rights risk situations Resolving grievances Promoting social responsibility in the value chain	6.2 6.3 6.3.3 6.3.4 6.3.6 6.6.6
Aspect	Investment and Procurement Practices		
HR1	Percentage and total number of significant investment agreements and contracts that include clauses incorporating human rights concerns, or that have undergone human rights screening.	Human Rights Due diligence Avoidance of complicity Promoting social responsibility in the value chain	6.3 6.3.3 6.3.5 6.6.6
HR2	Percentage of significant suppliers, contractors, and other business partners that have undergone human rights screening, and actions taken.	Human Rights Due diligence Avoidance of complicity Employment and employment relationships Promoting social responsibility in the value chain	6.3 6.3.3 6.3.5 6.4.3 6.6.6
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	Human Rights Avoidance of complicity	6.3 6.3.5

Relevant GRI Guidelines Disclosures – Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
Aspect	Non-discrimination		
HR4	Total number of incidents of discrimination and corrective actions taken.	Human Rights Resolving grievances Discrimination and vulnerable groups Fundamental principles and rights at work Employment and employment relationships	6.3 6.3.6 6.3.7 6.3.10 6.4.3
Aspect	Freedom of Association and Collective Bargaining		
HR5	Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights.	Human Rights Due diligence Human rights risk situations Avoidance of complicity Civil and political rights Fundamental principles and rights at work Employment and employment relationships Social dialogue	6.3 6.3.3 6.3.4 6.3.5 6.3.8 6.3.10 6.4.3 6.4.5
Aspect	Child Labor		
HR6	Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.	Human Rights Due diligence Human rights risk situations Avoidance of complicity Discrimination and vulnerable groups Fundamental principles and rights at work Promoting social responsibility in the value chain	6.3 6.3.3 6.3.4 6.3.5 6.3.7 6.3.10 6.6.6
Aspect	Forced and Compulsory Labor		
HR7	Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor.	Human Rights Due diligence Human rights risk situations Avoidance of complicity Discrimination and vulnerable groups Fundamental principles and rights at work Promoting social responsibility in the value chain	6.3 6.3.3 6.3.4 6.3.5 6.3.7 6.3.10 6.6.6
Aspect	Security Practices		
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	Human Rights Avoidance of complicity Employment and employment relationships Promoting social responsibility in the value chain	6.3 6.3.5 6.4.3 6.6.6
Aspect	Indigenous Rights		
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	Human Rights Resolving grievances Discrimination and vulnerable groups Civil and political rights Respect for property rights	6.3 6.3.6 6.3.7 6.3.8 6.6.7
Aspect	Assessment		
HR10	Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.	Human Rights Due Diligence Human rights risk situations Avoidance of complicity	6.3 6.3.3 6.3.4 6.3.5



Relevant GRI Guidelines Disclosures – Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
Aspect	Remediation		
HR11	Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms.	Human Rights Resolving grievances	6.3 6.3.6
Society Disclosures on Management Approach	Goals and Performance Policy Organizational Responsibility Training and Awareness Monitoring and Follow-up Additional Contextual Information	Organizational governance Fair Operating Practices Community involvement and development	6.2 6.6 6.8
Aspect	Local Communities		
S01	Percentage of operations with implemented local community engagement, impact assessments, and development programs.	Economic, social and cultural rights Community involvement and development Community involvement Social Investment	6.3.9 6.8 6.8.3 6.8.9
S09	Operations with significant potential or actual negative impacts on local communities.	Economic, social and cultural rights Prevention of pollution Protection of the environment, biodiversity and restoration of natural habitats	6.3.9 6.5.3 6.5.6
S010	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.	Community Involvement and development	6.8
Aspect	Corruption		
S02	Percentage and total number of business units analyzed for risks related to corruption.	Fair Operating Practices Anti-corruption	6.6 6.6.3
S03	Percentage of employees trained in organization's anti-corruption policies and procedures.		
S04	Actions taken in response to incidents of corruption.		
Aspect	Public Policy		
S05	Public policy positions and participation in public policy development and lobbying.	Fair Operating Practices Responsible political involvement Community involvement	6.6 6.6.4 6.8.3
S06	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.		
Aspect	Anti-competitive Behaviour		
S07	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	Fair Operating Practices Fair competition Respect for property rights	6.6 6.6.5 6.6.7
Aspect	Compliance		
S08	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	Fair Operating Practices Anti-Corruption Respect for property rights Wealth and income creation	6.6 6.6.3 6.6.7 6.8.7*



Relevant GRI Guidelines Disclosures – Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
Labor Disclosures on Management Approach	Goals and Performance Policy Organizational Responsibility Training and Awareness Monitoring and Follow-up Additional Contextual Information	Organizational governance Labour Practices Fundamental principles and rights at work	6.2 6.4 6.3.10
Aspect	Employment		
LA1	Total workforce by employment type, employment contract, and region, broken down by gender.	Labour Practices Employment and employment relationships	6.4 6.4.3
LA2	Total number and rate of new employee hires and employee turnover by age group, gender, and region.	Labour Practices Employment and employment relationships	6.4 6.4.3
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation.	Labour Practices Employment and employment relationships Conditions of work and social protection	6.4 6.4.3 6.4.4
LA15	Return to work and retention rates after parental leave, by gender.	Labour Practices Conditions of work and social protection	6.4 6.4.4
Aspect	Labor/ Management Relations		
LA4	Percentage of employees covered by collective bargaining agreements.	Labour Practices Employment and employment relationships Conditions of work and social protection Social dialogue Fundamental principles and rights at work	6.4 6.4.3 6.4.4 6.4.5 6.3.10
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	Labour Practices Employment and employment relationships Conditions of work and social protection Social dialogue	6.4 6.4.3 6.4.4 6.4.5
Aspect	Health and Safety		
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	Labour Practices Health and safety at work	6.4 6.4.6
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.	Labour Practices Health and safety at work	6.4 6.4.6
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	Labour Practices Health and safety at work Community involvement and development Community involvement Education and culture Health	6.4 6.4.6 6.8 6.8.3 6.8.4 6.8.8
LA9	Health and safety topics covered in formal agreements with trade unions.	Labour Practices Health and safety at work	6.4 6.4.6



Relevant GRI Guidelines Disclosures – Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
Aspect	Training and Education		
LA10	Average hours of training per year per employee by gender, and by employee category.	Labour Practices Human development and training in the workplace	6.4 6.4.7
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	Labour Practices Human development and training in the workplace Employment creation and skills development	6.4 6.4.7 6.8.5
LA12	Percentage of employees receiving regular performance and career development reviews, by gender.	Labour Practices Human development and training in the workplace	6.4 6.4.7
Aspect	Diversity and Equal Opportunity		
LA13	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	Discrimination and vulnerable groups Fundamental principles and rights at work Labour Practices Employment and employment relationships	6.3.7 6.3.10 6.4 6.4.3
Aspect	Equal Remuneration for Women and Men		
LA14	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.	Discrimination and vulnerable groups Fundamental principles and rights at work Labour Practices Employment and employment relationships Conditions of work and social protection	6.3.7 6.3.10 6.4 6.4.3 6.4.4
Product Responsibility Disclosures on Management Approach	Goals and Performance Policy Organizational Responsibility Training and Awareness Monitoring and Follow-up Additional Contextual Information	Organizational governance Fair Operating Practices Consumer Issues	6.2 6.6 6.7
Aspect	Customer Health and Safety		
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	Economic, social and cultural rights Promoting social responsibility in the value chain Consumer Issues Protecting consumers' health & safety Sustainable consumption	6.3.9 6.6.6 6.7 6.7.4 6.7.5
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.		
Aspect	Product and Service Labeling		
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	Consumer Issues Fair marketing, factual and unbiased information and fair contractual practices Protecting consumers' health & safety Sustainable consumption	6.7 6.7.3 6.7.4 6.7.5
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	Consumer service, support and complaint and dispute resolution Education and awareness	6.7.6 6.7.9

Relevant GRI Guidelines Disclosures – Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	Consumer Issues Protecting consumers' health & safety Sustainable consumption Consumer service, support and complaint and dispute resolution Access to essential services* Education and awareness	6.7 6.7.4 6.7.5 6.7.6 6.7.8 6.7.9
Aspect	Marketing Communications		
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	Consumer Issues Fair marketing, factual and unbiased information and fair contractual practices Consumer service, support and complaint and dispute resolution	6.7 6.7.3 6.7.6
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	Education and awareness	6.7.9
Aspect	Customer Privacy		
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	Consumer Issues Consumer data protection and privacy	6.7 6.7.7
Aspect	Compliance		
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	Consumer Issues Consumer service, support and complaint and dispute resolution*	6.7 6.7.6
Economic Category			
Economic Disclosures on Management Approach	Goals and Performance Policy Additional Contextual Information	Organizational governance Community involvement and development	6.2 6.8
Aspect	Economic Performance		
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	Community involvement and development Community involvement Wealth and income creation Social investment	6.8 6.8.3 6.8.7 6.8.9
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	Climate change mitigation and action	6.5.5
Aspect	Market Presence		
EC5	Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.	Discrimination and vulnerable groups Conditions of work and social protection Community involvement and development	6.3.7 6.4.4 6.8
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	Promoting social responsibility in the value chain Community involvement and development Employment creation and skills development Wealth and income creation	6.6.6 6.8 6.8.5 6.8.7

\* Indirectly relevant



Relevant GRI Guidelines Disclosures – Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
<b>EC7</b>	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation.	Community involvement and development Employment creation and skills development Wealth and income creation	6.8 6.8.5 6.8.7
<b>Aspect</b>	<b>Indirect Economic Impacts</b>		
<b>EC8</b>	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	Economic, social and cultural rights Community involvement and development Community involvement Education and culture* Employment creation and skills development Technology development and access* Wealth and income creation Social investment	6.3.9 6.8 6.8.3 6.8.4 6.8.5 6.8.6 6.8.7 6.8.9
<b>EC9</b>	Understanding and describing significant indirect economic impacts, including the extent of impacts.	Economic, social and cultural rights Promoting social responsibility in the value chain Respect for property rights Access to essential services* Community involvement and development Employment creation and skills development Technology development and access* Wealth and income creation Social investment	6.3.9 6.6.6 6.6.7 6.7.8 6.8 6.8.5 6.8.6 6.8.7 6.8.9
<b>Environmental Category</b>			
<b>Environment Disclosures on Management Approach</b>	<b>Goals and Performance Policy Organizational Responsibility Training and Awareness Monitoring and Follow-up Additional Contextual Information</b>	<b>Organizational governance The Environment</b>	<b>6.2 6.5</b>
<b>Aspect</b>	<b>Materials</b>		
<b>EN1</b>	Materials used by weight or volume.	The Environment Sustainable resource use	6.5 6.5.4
<b>EN2</b>	Percentage of materials used that are recycled input materials.	The Environment Sustainable resource use	6.5 6.5.4
<b>EN3</b>	Direct energy consumption by primary energy source.	The Environment Sustainable resource use	6.5 6.5.4
<b>Aspect</b>	<b>Energy</b>		
<b>EN4</b>	Indirect energy consumption by primary source.	The Environment Sustainable resource use	6.5 6.5.4
<b>EN5</b>	Energy saved due to conservation and efficiency improvements.	The Environment Sustainable resource use	6.5 6.5.4
<b>EN6</b>	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	The Environment Sustainable resource use	6.5 6.5.4

\* Indirectly relevant



Relevant GRI Guidelines Disclosures – Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	The Environment Sustainable resource use	6.5 6.5.4
Aspect	Water		
EN8	Total water withdrawal by source.	The Environment Sustainable resource use	6.5 6.5.4
EN9	Water sources significantly affected by withdrawal of water.	The Environment Sustainable resource use	6.5 6.5.4
EN10	Percentage and total volume of water recycled and reused.	The Environment Sustainable resource use	6.5 6.5.4
Aspect	Biodiversity		
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	The Environment Protection of the environment & biodiversity, and restoration of natural habitats	6.5 6.5.6
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	The Environment Protection of the environment & biodiversity, and restoration of natural habitats	6.5 6.5.6
EN13	Habitats protected or restored.	The Environment Protection of the environment & biodiversity, and restoration of natural habitats	6.5 6.5.6
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	The Environment Protection of the environment & biodiversity, and restoration of natural habitats Community involvement	6.5 6.5.6 6.8.3
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	The Environment Protection of the environment & biodiversity, and restoration of natural habitats	6.5 6.5.6
Aspect	Emissions, Effluents and Waste		
EN16	Total direct and indirect greenhouse gas emissions by weight.	The Environment Climate change mitigation and action	6.5 6.5.5
EN17	Other relevant indirect greenhouse gas emissions by weight.		
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.		
EN19	Emissions of ozone-depleting substances by weight.	The Environment Prevention of pollution	6.5 6.5.3
EN20	NOx, SOx, and other significant air emissions by type and weight.		
EN21	Total water discharge by quality and destination.		
EN22	Total weight of waste by type and disposal method.		
EN23	Total number and volume of significant spills.		
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.		



Relevant GRI Guidelines Disclosures – Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
<b>EN25</b>	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	The Environment Prevention of pollution Sustainable resource use Protection of the environment & biodiversity, and restoration of natural habitats	6.5 6.5.3 6.5.4 6.5.6
<b>Aspect</b>	<b>Products and Services</b>		
<b>EN26</b>	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	The Environment Sustainable resource use Promoting social responsibility in the value chain Sustainable consumption	6.5 6.5.4 6.6.6 6.7.5
<b>EN27</b>	Percentage of products sold and their packaging materials that are reclaimed by category.	The Environment Prevention of pollution Sustainable resource use Sustainable consumption	6.5 6.5.3 6.5.4 6.7.5
<b>Aspect</b>	<b>Compliance</b>		
<b>EN28</b>	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	The Environment	6.5
<b>Aspect</b>	<b>Transport</b>		
<b>EN29</b>	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	The Environment Sustainable resource use Promoting social responsibility in the value chain	6.5 6.5.4 6.6.6
<b>Aspect</b>	<b>Overall</b>		
<b>EN30</b>	Total environmental protection expenditures and investments by type.	The Environment	6.5





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