

## UN GLOBAL COMPACT PRINCIPLES AND CORRESPONDING GRI G3 PERFORMANCE INDICATORS

There are three essential elements contained within the Global Compact’s Communication on Progress (COP): a) statement of continued support for the Global Compact; b) a description of practical actions taken to integrate the principles; and c) measurement of outcomes or expected outcomes. Elements from the GRI G3 Sustainability Reporting Guidelines can be helpful when preparing a COP as they are the most widely accepted system of .

The table below suggests possible indicators and disclosure elements from the GRI Guidelines that could be used to describe practical actions (*element b*) and measure outcomes or expected outcomes (*element c*). It is not intended to be a comprehensive comparison or a rigid reporting guide, but to provide ideas for how participants might present their COP or integrate elements into their existing sustainability reporting practices. Participants can also use disclosure elements found in the other areas of the GRI G3 Guidelines (Profile Disclosures, Disclosures on Management Approach) to describe the general process of implementation of the Global Compact principles in the preparation of their COP requirements. Please visit [www.globalreporting.org/guidelines](http://www.globalreporting.org/guidelines) for the full collection of disclosure elements and indicators.

Abbreviations: HR: Human Rights; EC: Economic; LA: Labour; SO: Social; PR: Product Responsibility; EN: Environment

Human Rights	Relevant GRI Indicators
Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights within their sphere of influence.	<b>HR 1</b> Percentage and total number of significant investment agreements that include human rights clauses or that underwent human rights screening.
	<b>HR 2</b> Percentage of significant suppliers and contractors that underwent screening on human rights and actions taken.
	<b>HR 3</b> 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.
	<b>HR 4</b> Total number of incidents of discrimination and actions taken.
	<b>HR 5</b> Operations identified where the right to exercise freedom of association and collective bargaining may be at significant risk, and actions to support these rights.
	<b>HR 6</b> Operations identified as having significant risk for incidents of child labour and measures to contribute to eliminate child labour.
	<b>HR 7</b> Operations identified as having significant risk for incidents of forced or compulsory labour and measures to contribute to the elimination of forced or compulsory labour.
	<b>HR 8</b> Percentage of security personnel trained in the company’s policies or procedures concerning aspects of human rights relevant to operations.
	<b>HR 9</b> Total number of incidents of violations involving rights of indigenous people and actions taken.
	<b>EC 5</b> Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.
	<b>LA 4</b> Percentage of employees covered by collective bargaining agreements.
	<b>LA 6</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.
	<b>LA 7</b> Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities by region.
	<b>LA 8</b> Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.
	<b>LA 9</b> Health and safety topics covered in formal agreements with trade unions.
	<b>LA 13</b> Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.
	<b>LA 14</b> Ratio of basic salary of men to women by employee category.
	<b>SO 5</b> Public policy positions and participation in public policy development and lobbying.
	<b>PR 1</b> Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and service categories subject to such procedures.

	<b>PR 2</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>PR 8</b>	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.
Principle 2: Businesses should ensure that they are not complicit in human rights abuses.	<b>HR 1</b>	Percentage and total number of significant investment agreements that include human rights clauses or that underwent human rights screening.
	<b>HR 2</b>	Percentage of significant suppliers and contractors that underwent screening on human rights and actions taken.
	<b>HR 3</b>	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.
	<b>HR 4</b>	Total number of incidents of discrimination and actions taken.
	<b>HR 5</b>	Operations identified where the right to exercise freedom of association and collective bargaining may be at significant risk, and actions to support these rights.
	<b>HR 6</b>	Operations identified as having significant risk for incidents of child labour and measures to contribute to eliminate child labour.
	<b>HR 7</b>	Operations identified as having significant risk for incidents of forced or compulsory labour and measures to contribute to the elimination of forced or compulsory labour.
	<b>HR 8</b>	Percentage of security personnel trained in the company's policies or procedures concerning aspects of human rights relevant to operations.
	<b>HR 9</b>	Total number of incidents of violations involving rights of indigenous people and actions taken.
	<b>SO 5</b>	Public policy positions and participation in public policy development and lobbying.

Labour Standards	Relevant GRI Indicators	
Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	<b>LA 4</b>	Percentage of employees covered by collective bargaining agreements.
	<b>LA 5</b>	Minimum notice period(s) regarding operational changes, including whether specified in collective agreements.
	<b>HR 1</b>	Percentage and total number of significant investment agreements that include human rights clauses or that underwent human rights screening.
	<b>HR 2</b>	Percentage of significant suppliers and contractors that underwent screening on human rights and actions taken.
	<b>HR 3</b>	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.
	<b>HR 5</b>	Operations identified where the right to exercise freedom of association and collective bargaining may be at significant risk, and actions to support these rights.
	<b>SO 5</b>	Public policy positions and participation in public policy development and lobbying.

Labour Standards	Relevant GRI Indicators	
Principle 4: Businesses should uphold the elimination of all forms of forced and compulsory labour.	<b>HR 1</b>	Percentage and total number of significant investment agreements that include human rights clauses or that underwent human rights screening.
	<b>HR 2</b>	Percentage of significant suppliers and contractors that underwent screening on human rights and actions taken.
	<b>HR 3</b>	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.
	<b>HR 7</b>	Operations identified as having significant risk for incidents of forced or compulsory labour and measures to contribute to the elimination of forced or compulsory labour.
	<b>SO 5</b>	Public policy positions and participation in public policy development and lobbying.

Principle 5: Businesses should uphold the effective abolition of child labour.	<b>HR 1</b>	Percentage and total number of significant investment agreements that include human rights clauses or that underwent human rights screening.
	<b>HR 2</b>	Percentage of significant suppliers and contractors that underwent screening on human rights and actions taken.
	<b>HR 3</b>	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.
	<b>HR 6</b>	Operations identified as having significant risk for incidents of child labour and measures to contribute to eliminate child labour.
	<b>SO 5</b>	Public policy positions and participation in public policy development and lobbying.

Principle 6: Businesses should uphold the elimination of discrimination in respect of employment and occupation.	<b>LA 2</b>	Total number and rate of employee turnover broken down by age group, gender, and region.
	<b>LA 13</b>	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.
	<b>LA 14</b>	Ratio of basic salary of men to women by employee category.
	<b>HR 1</b>	Percentage and total number of significant investment agreements that include human rights clauses or that underwent human rights screening.
	<b>HR 2</b>	Percentage of significant suppliers and contractors that underwent screening on human rights and actions taken.
	<b>HR 3</b>	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.
	<b>HR 4</b>	Total number of incidents of discrimination and actions taken.
	<b>EC 7</b>	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.
<b>SO 5</b>	Public policy positions and participation in public policy development and lobbying.	

Environment	Relevant GRI Indicators	
Principle 7: Businesses should support a precautionary approach to environmental challenges.	<b>EC 2</b>	Financial implications and other risks and opportunities for the organization's activities due to climate change.
	<b>EN 18</b>	Initiatives to reduce greenhouse gas emissions and reductions achieved.
	<b>EN 26</b>	Percentage of products sold and their packaging materials that are reclaimed by category.
	<b>EN 30</b>	Total environmental protection expenditures and investments by type.
	<b>SO 5</b>	Public policy positions and participation in public policy development and lobbying.

Principle 8: Businesses should undertake initiatives to promote greater	<b>EN 1</b>	Materials used by weight or volume.
	<b>EN 2</b>	Percentage of materials used that are recycled input materials.
	<b>EN 3</b>	Direct energy consumption by primary energy source.
	<b>EN 4</b>	Indirect energy consumption by primary source.
	<b>EN 5</b>	Energy saved due to conservation and efficiency improvements.
	<b>EN 6</b>	Initiatives to provide energy-efficient or renewable energy-based products and services, and reductions in energy requirements as a result of these initiatives during the reporting period.
	<b>EN 7</b>	Initiatives to reduce indirect energy consumption and reductions achieved.
	<b>EN 8</b>	Total water withdrawal by source.
	<b>EN 9</b>	Water sources significantly affected by withdrawal of water.
	<b>EN 10</b>	Percentage and total volume of water recycled and reused.
	<b>EN 11</b>	Location and size of land owned, leased, managed in, or adjacent to, protected areas

environmental responsibility.

		and areas of high biodiversity value outside protected areas.
<b>EN 12</b>		Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.
<b>EN 13</b>		Habitats protected or restored.
<b>EN 14</b>		Strategies, current actions, and future plans for managing impacts on biodiversity.
<b>EN 15</b>		Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.
<b>EN 16</b>		Total direct and indirect greenhouse gas emissions by weight.
<b>EN 17</b>		Other relevant indirect greenhouse gas emissions by weight.
<b>EN 18</b>		Initiatives to reduce greenhouse gas emissions and reductions achieved.
<b>EN 19</b>		Emissions of ozone-depleting substances by weight.
<b>EN 20</b>		NOx, SOx, and other significant air emissions by type and weight.
<b>EN 21</b>		Total water discharge by quality and destination.
<b>EN 22</b>		Total weight of waste by type and disposal method.
<b>EN 23</b>		Total number and volume of significant spills.
<b>EN 24</b>		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.
<b>EN 25</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.
<b>EN 26</b>		Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.
<b>EN 27</b>		Percentage of products sold and their packaging materials that are reclaimed by category.
<b>EN 28</b>		Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.
<b>EN 29</b>		Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.
<b>EN 30</b>		Total environmental protection expenditures and investments by type.
<b>SO 5</b>		Public policy positions and participation in public policy development and lobbying.
<b>PR 3</b>		Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.
<b>PR 4</b>		Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.

Principle 8:  
Businesses should undertake initiatives to promote greater environmental responsibility.

Principle 9:  
Businesses should encourage the development and diffusion of environmental friendly technologies.

<b>EN 2</b>		Percentage of materials used that are recycled input materials.
<b>EN 5</b>		Energy saved due to conservation and efficiency improvements.
<b>EN 6</b>		Initiatives to provide energy-efficient or renewable energy-based products and services, and reductions in energy requirements as a result of these initiatives during the reporting period.
<b>EN 7</b>		Initiatives to reduce indirect energy consumption and reductions achieved.
<b>EN 10</b>		Percentage and total volume of water recycled and reused.
<b>EN 18</b>		Initiatives to reduce greenhouse gas emissions and reductions achieved.
<b>EN 26</b>		Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.
<b>EN 27</b>		Percentage of products sold and their packaging materials that are reclaimed by category.
<b>EN 30</b>		Total environmental protection expenditures and investments by type.
<b>SO 5</b>		Public policy positions and participation in public policy development and lobbying.

Principle 10: Businesses should work against all forms of corruption, including extortion and bribery.	<b>SO 2</b>	Percentage and total number of business units analyzed for risks related to corruption.
	<b>SO 3</b>	Percentage of employees trained in organization's anti-corruption policies and procedures.
	<b>SO 4</b>	Actions taken in response to incidents of corruption.
	<b>SO 5</b>	Public policy positions and participation in public policy development and lobbying.
	<b>SO 6</b>	Total value of financial and in-kind contributions to political parties, politicians and related institutions by country.