

GRI G4 core content index

General standard disclosures

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Strategy and analysis		
G4-1	Provide a statement from the most senior decision-maker of the organisation about the relevance of sustainability to the organisation and the organisation's strategy for addressing sustainability.	26
Organisational profile		
G4-3	Report the name of the organisation.	2, 198, 205
G4-4	Report the primary brands, products, and services.	8, 14-15, 23
G4-5	Report the location of the organisation's headquarters.	205
G4-6	Report the number of countries where the organisation operates, and names of countries where either the organisation has significant operations or that are specifically relevant to the sustainability topics covered in the report.	9
G4-7	Report the nature of ownership and legal form.	2, 14-15
G4-8	Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	8, 9
G4-9	Report the scale of the organisation.	8, 9
G4-10	Report the total number of employees by employment contract and gender; number of permanent employees by employment type and gender; by employees and supervised workers and by gender; and any significant variations in employment numbers.	60, 61
G4-11	Report the percentage of total employees covered by collective bargaining agreements.	62
G4-12	Describe the organisation's supply chain.	8, 22-23
G4-13	Report any significant changes during the reporting period regarding the organisation's size, structure, ownership, or its supply chain.	2, 6, 7
G4-14	Report whether and how the precautionary approach or principle is addressed by the organisation.	2
G4-15	List externally developed economic, environmental and social charters, principles, or other initiatives to which the organisation subscribes or which it endorses.	2
G4-16	List memberships of associations (such as industry associations) and national or international advocacy organisations.	62
Identified material aspects and boundaries		
G4-17	List all entities included in the organisation's consolidated financial statements or equivalent documents. Report whether any entity included in the organisation's consolidated financial statements or equivalent documents is not covered by the report.	14-15
G4-18	Explain the process for defining the report content and the aspect boundaries. Explain how the organisation has implemented the reporting principles for defining report content.	2
G4-19	List all the material aspects identified in the process for defining report content.	2
G4-20	For each material aspect, report the aspect boundary within the organisation.	10-11 18-21
G4-21	For each material aspect, report the aspect boundary outside the organisation.	10-11 18-21
G4-22	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.	2
G4-23	Report significant changes from previous reporting periods in the scope and aspect boundaries.	2

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Stakeholder engagement		
G4-24	Provide a list of stakeholder groups engaged by the organisation.	80
G4-25	Report the basis for identification and selection of stakeholders with whom to engage.	80
G4-26	Report the organisation's approach to stakeholder engagement.	3, 80
G4-27	Report key topics and concerns that have been raised through stakeholder engagement.	80
Report profile		
G4-28	Reporting period for information provided.	2
G4-29	Date of most recent previous report.	2
G4-30	Reporting cycle.	2
G4-31	Provide the contact point for questions regarding the report or its contents.	2
G4-32	Report the "in accordance" option the organisation has chosen. Report the GRI content index for the chosen option.	2
G4-33	Report the organisation's policy and current practice with regard to seeking external assurance for the report.	3
Governance		
G4-34	Report the governance structure of the organisation, including committees of the highest governance body.	88-91
Ethics and integrity		
G4-56	Describe the organisation's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics.	88
Aspect: economic performance		
G4-DMA Generic disclosures on management approach	Report why the aspect is material. Report the impacts that make this aspect material. Report how the organisation manages the material aspect or its impacts. Report the evaluation of the management approach.	70
G4-EC1	Report the direct economic value generated and distributed.	77
Aspect: market presence		
G4-DMA Generic disclosures on management approach	Report why the aspect is material. Report the impacts that make this aspect material. Report how the organisation manages the material aspect or its impacts. Report the evaluation of the management approach.	60
G4-EC5	Report ratios of standard entry level wage by gender compared to local minimum wage at significant locations of property	61
G4-EC6	Proportion of senior management hired from the local community at significant locations of operation.	61
G4-EC7	Report procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	61
Aspect: indirect economic impacts		
G4-DMA Generic disclosures on management approach	Report why the aspect is material. Report the impacts that make this aspect material. Report how the organisation manages the material aspect or its impacts. Report the evaluation of the management approach.	64
G4-EC8	Significant indirect economic impacts, including the extent of impacts.	77

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Aspect: procurement practices		
G4-DMA Generic disclosures on management approach	Report why the aspect is material. Report the impacts that make this aspect material. Report how the organisation manages the material aspect or its impacts. Report the evaluation of the management approach.	66
G4-EC9	Proportion of spending on local suppliers at significant locations of operation.	67
Aspect: environmental		
G4-DMA	Report why the aspect is material. Report the impacts that make this aspect material. Report how the organisation manages the material aspect or its impacts. Report the evaluation of the management approach.	3
Aspect: materials		
G4-EN1	Report the materials used by weight or volume.	39
Aspect: energy		
G4-DMA Generic disclosures on management approach	Report why the aspect is material. Report the impacts that make this aspect material. Report how the organisation manages the material aspect or its impacts. Report the evaluation of the management approach.	3
G4-EN3	Energy consumption within the organisation.	39
G4-EN5 Energy intensity	Energy intensity ratio.	39
Aspect: water		
G4-DMA Generic disclosures on management approach	Report why the aspect is material. Report the impacts that make this aspect material. Report how the organisation manages the material aspect or its impacts. Report the evaluation of the management approach.	3
G4-EN8 Total water withdrawal by source	Total water withdrawal by source.	39
G4-EN10 Percentage and total volume of water recycled and reused	Percentage and total volume of water recycled and reused.	39
Aspect: biodiversity		
G4-DMA Generic disclosures on management approach	Report why the aspect is material. Report the impacts that make this aspect material. Report how the organisation manages the material aspect or its impacts. Report the evaluation of the management approach.	3
G4-EN11 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	40

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Aspect: emissions		
G4-DMA Generic disclosures on management approach	Report why the aspect is material. Report the impacts that make this aspect material. Report how the organisation manages the material aspect or its impacts. Report the evaluation of the management approach.	3
G4-EN15 Direct greenhouse gas (GHG) emissions (Scope 1)	Direct GHG emissions (Scope 1).	40
G4-EN16 Energy indirect GHG emissions (Scope 2)	Energy indirect GHG emissions (Scope 2).	40
G4-EN17 Other indirect GHG emissions (Scope 3)	Other indirect GHG emissions (Scope 3).	40
G4-EN18 GHG emissions intensity	GHG emissions intensity.	40
G4-EN21 NO _x , SO _x , and other significant air emissions	NO _x , SO _x , and other significant air emissions.	40
Aspect: effluents and waste		
G4-DMA Generic disclosures on management approach	Report why the aspect is material. Report the impacts that make this aspect material. Report how the organisation manages the material aspect or its impacts. Report the evaluation of the management approach.	3
G4-EN22 Total water discharge by quality and destination	Total water discharge by quality and destination.	39
G4-EN23	Total weight of waste by type and disposal method.	39, 40
G4-EN24	Total number and volume of significant spills.	41
Aspect: compliance		
G4-DMA Generic disclosures on management approach	Report why the aspect is material. Report the impacts that make this aspect material. Report how the organisation manages the material aspect or its impacts. Report the evaluation of the management approach.	3
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	37, 81
Aspect: transport		
G4-DMA	Report why the aspect is material. Report the impacts that make this aspect material. Report how the organisation manages the material aspect or its impacts. Report the evaluation of the management approach.	3
G4-EN30	Report the significant environmental impacts of transporting products and other goods and materials used for the organisation's operations and transporting members of the workforce.	40
Aspect: overall		
G4-EN31	Total environmental protection expenditures and investments by type.	37
Aspect: environmental grievance mechanisms		
G4-DMA Generic disclosures on management approach	Report why the aspect is material. Report the impacts that make this aspect material. Report how the organisation manages the material aspect or its impacts. Report the evaluation of the management approach.	3
G4-EN34	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms.	37, 41

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Aspect: employment		
G4-DMA Generic disclosures on management approach	Report why the aspect is material. Report the impacts that make this aspect material. Report how the organisation manages the material aspect or its impacts. Report the evaluation of the management approach.	3
G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region.	60, 81
Aspect: labour/management relations		
G4-DMA Generic disclosures on management approach	Report why the aspect is material. Report the impacts that make this aspect material. Report how the organisation manages the material aspect or its impacts. Report the evaluation of the management approach.	3
G4-LA4	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements.	61
Aspect: occupational health and safety		
G4-DMA Generic disclosures on management approach	Report why the aspect is material. Report the impacts that make this aspect material. Report how the organisation manages the material aspect or its impacts. Report the evaluation of the management approach.	3
G4-LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programmes.	34
G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.	35
G4-LA7	Workers with high incidence or high risk of diseases related to their occupation.	35, 36
Aspect: training and education		
G4-DMA Generic disclosures on management approach	Report why the aspect is material. Report the impacts that make this aspect material. Report how the organisation manages the material aspect or its impacts. Report the evaluation of the management approach.	62
G4-LA9	Average hours of training per year per employee by gender, and by employee category.	62
G4-LA10	Programmes for skills management and life-long learning that support the continued employability of employees and assist them in managing career endings.	62, 63
Aspect: diversity and equal opportunity		
G4-DMA Generic disclosures on management approach	Report why the aspect is material. Report the impacts that make this aspect material. Report how the organisation manages the material aspect or its impacts. Report the evaluation of the management approach.	66
G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	61, 86, 87, 89-91

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Aspect: local communities		
G4-DMA Generic disclosures on management approach	Report why the aspect is material. Report the impacts that make this aspect material. Report how the organisation manages the material aspect or its impacts. Report the evaluation of the management approach.	3
G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programmes.	63-66
G4-SO2 Operations with significant actual and potential negative impacts on local communities	Operations with significant actual and potential negative impacts on local communities.	21
Aspect: compliance		
G4-DMA Generic disclosures on management approach	Report why the aspect is material. Report the impacts that make this aspect material. Report how the organisation manages the material aspect or its impacts. Report the evaluation of the management approach.	3
G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	37