



Cefic

Responsible Care

Maaïke Fleur

GRI

Why report on Sustainability?

23 September 2011, Brussels

Content

- Who is GRI?
- What is GRI reporting?
- Where to find information?
- Who is asking for this?
- Where is sustainability reporting heading?

A series of black and white line drawings of dandelion seed heads. One large seed head is on the right, with several smaller ones floating away from it towards the top left, suggesting a breeze. The seed heads are detailed with many fine lines representing the seeds.

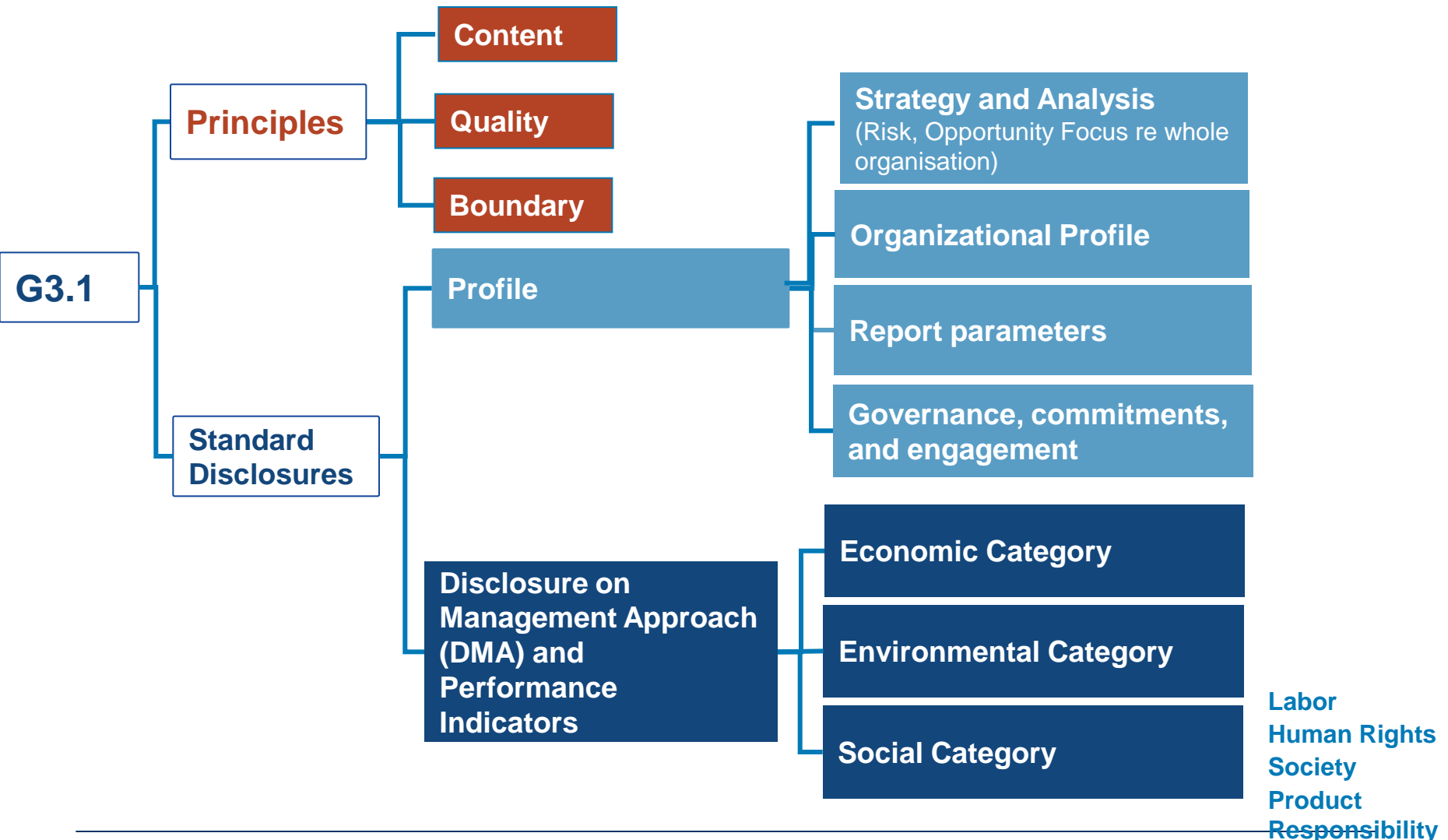
GRI's Mission

To make sustainability reporting standard practice by providing guidance and support to organizations.

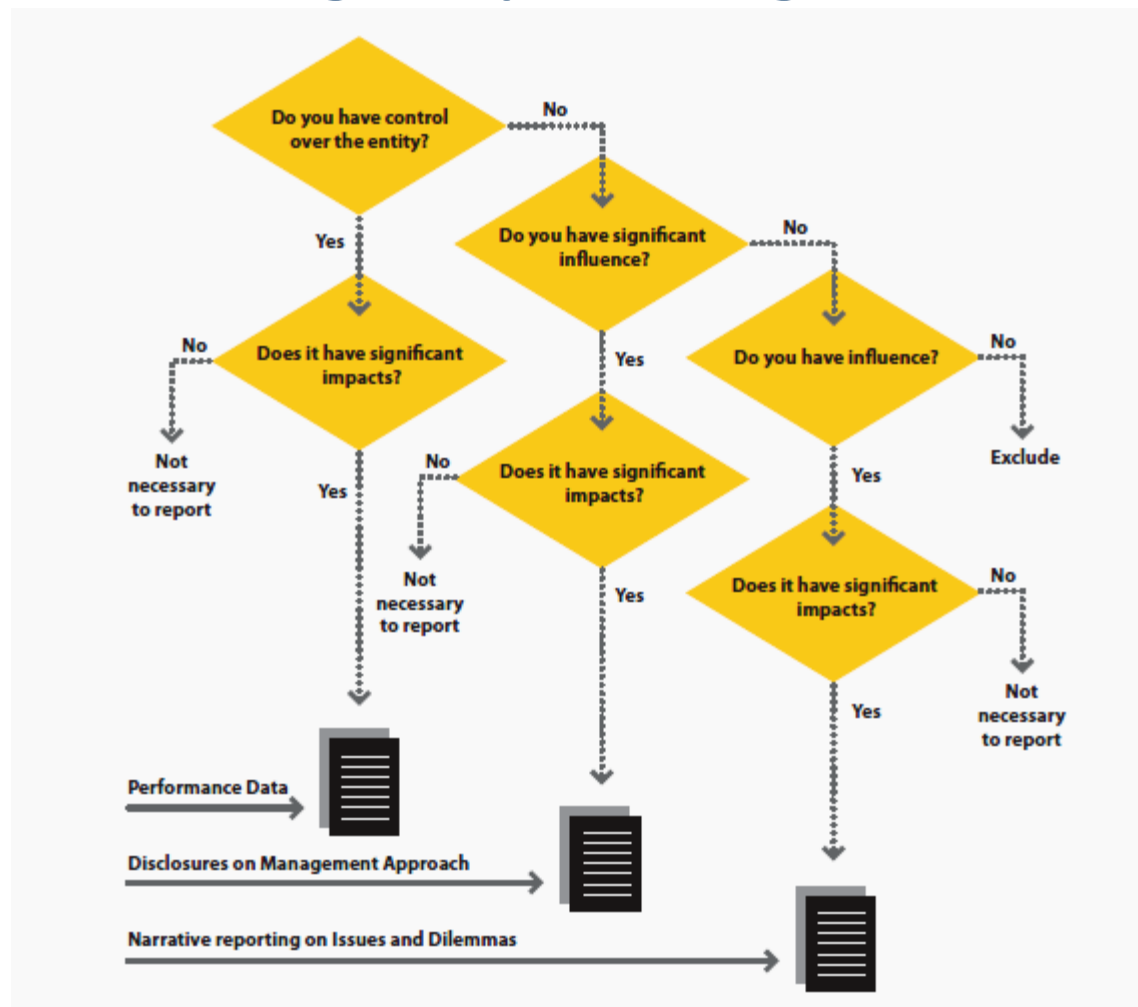
How do you measure sustainability impacts? Who defines the metrics to measure them?



Map GRI Guidelines



Establishing Reporting Boundaries



Materiality process

It can be available through various practices and procedures, including stakeholder consultations, risk assessments, and financial analysis.

The 'Materiality' process must be aligned with the organization's strategy and its 'Materiality'14.

relative reporting

The 'Materiality' process must be aligned with the organization's strategy, the need to visually represent the data, and the reporting requirements.

Define thresholds that are consistent with the analysis of the two dimensions and these thresholds.

Thresholds are set by the organization, where an Aspect sits within defined thresholds will determine the level of coverage the Aspect should receive in a sustainability report.

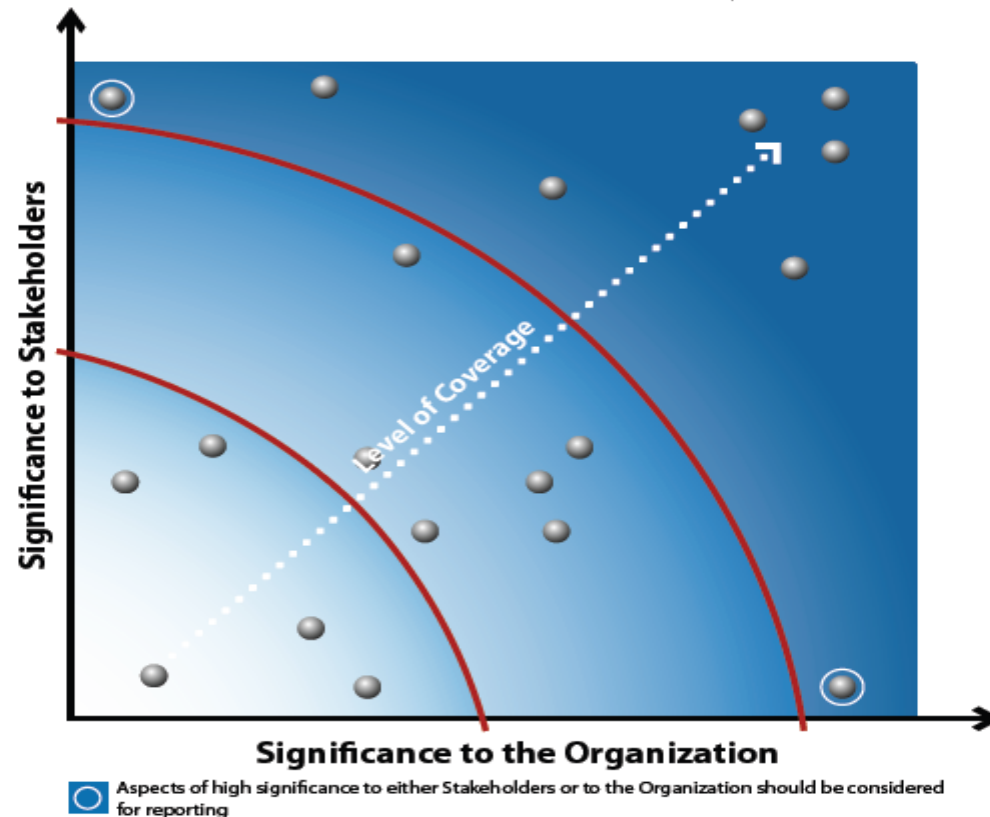


Figure 3: Relative reporting priority

Guidelines Versions 3.1 and 3.0, pp. 11-12.

Brussels, 23 September 2011

GRI Application level table

Report Application Level		C	C+	B	B+	A	A+
Standard Disclosures	Profile Disclosures <small>OUTPUT</small>	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15	Report Externally Assured	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17	Report Externally Assured	Same as requirement for Level B	Report Externally Assured
	Disclosures on Management Approach <small>OUTPUT</small>	Not Required		Management Approach Disclosures for each Indicator Category		Management Approach disclosed for each Indicator Category	
	Performance Indicators & Sector Supplement Performance Indicators <small>OUTPUT</small>	Report fully on a minimum of any 10 Performance Indicators, including at least one from each of: social, economic, and environment.**		Report fully on a minimum of any 20 Performance Indicators, at least one from each of: economic, environment, human rights, labor, society, product responsibility.***		Respond on each core and Sector Supplement* indicator with due regard to the materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.	

* Sector supplement in final version

** Performance Indicators may be selected from any finalized Sector Supplement, but 7 of the 10 must be from the original GRI Guidelines

*** Performance Indicators may be selected from any finalized Sector Supplement, but 14 of the 20 must be from the original GRI Guidelines

GRI Sector Supplements

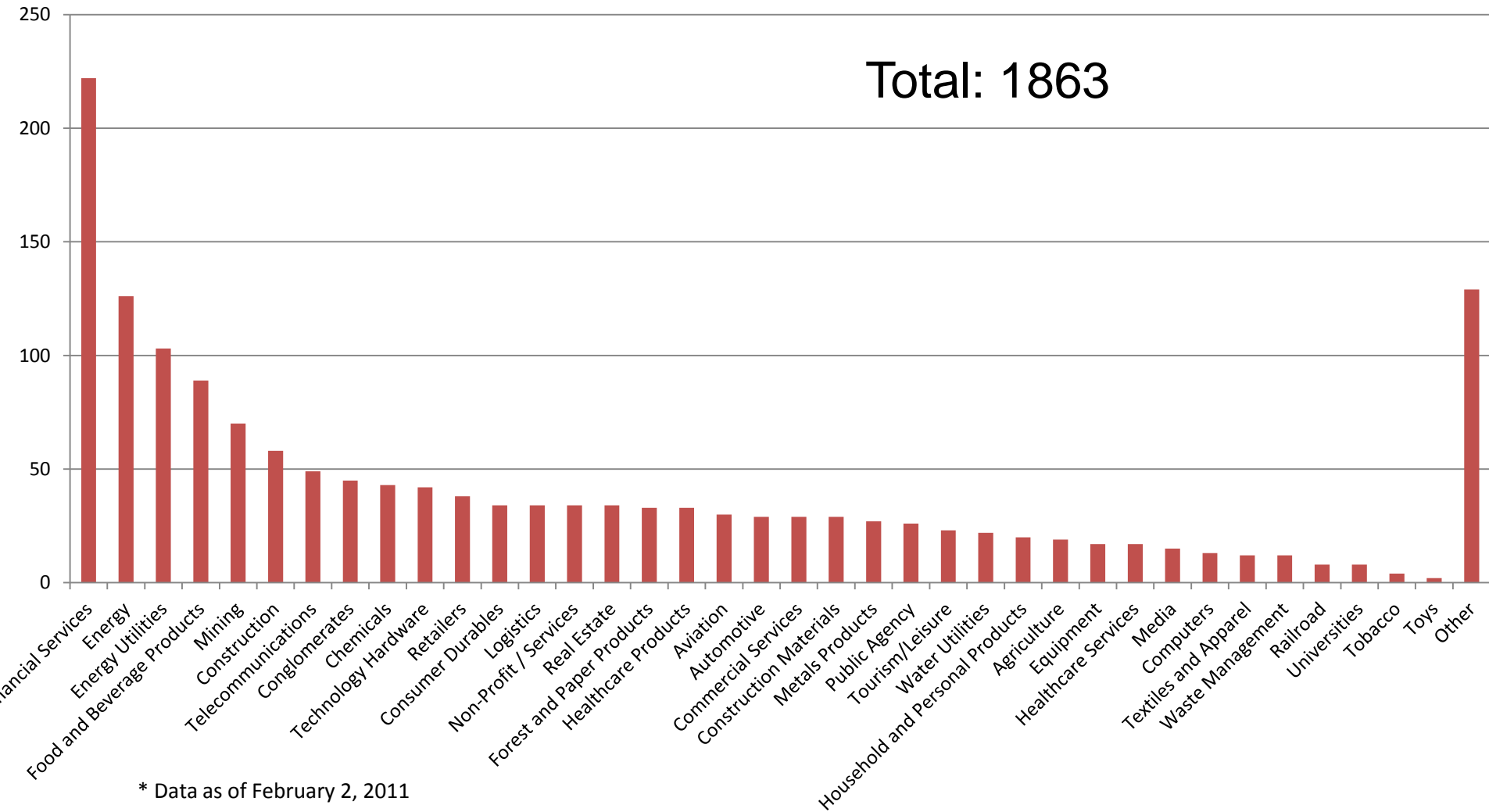
Sector indicators on
for example:

- Emergency preparedness
- Resettlement
- Energy intensity
- Animal Welfare
- Noise
- Sourcing



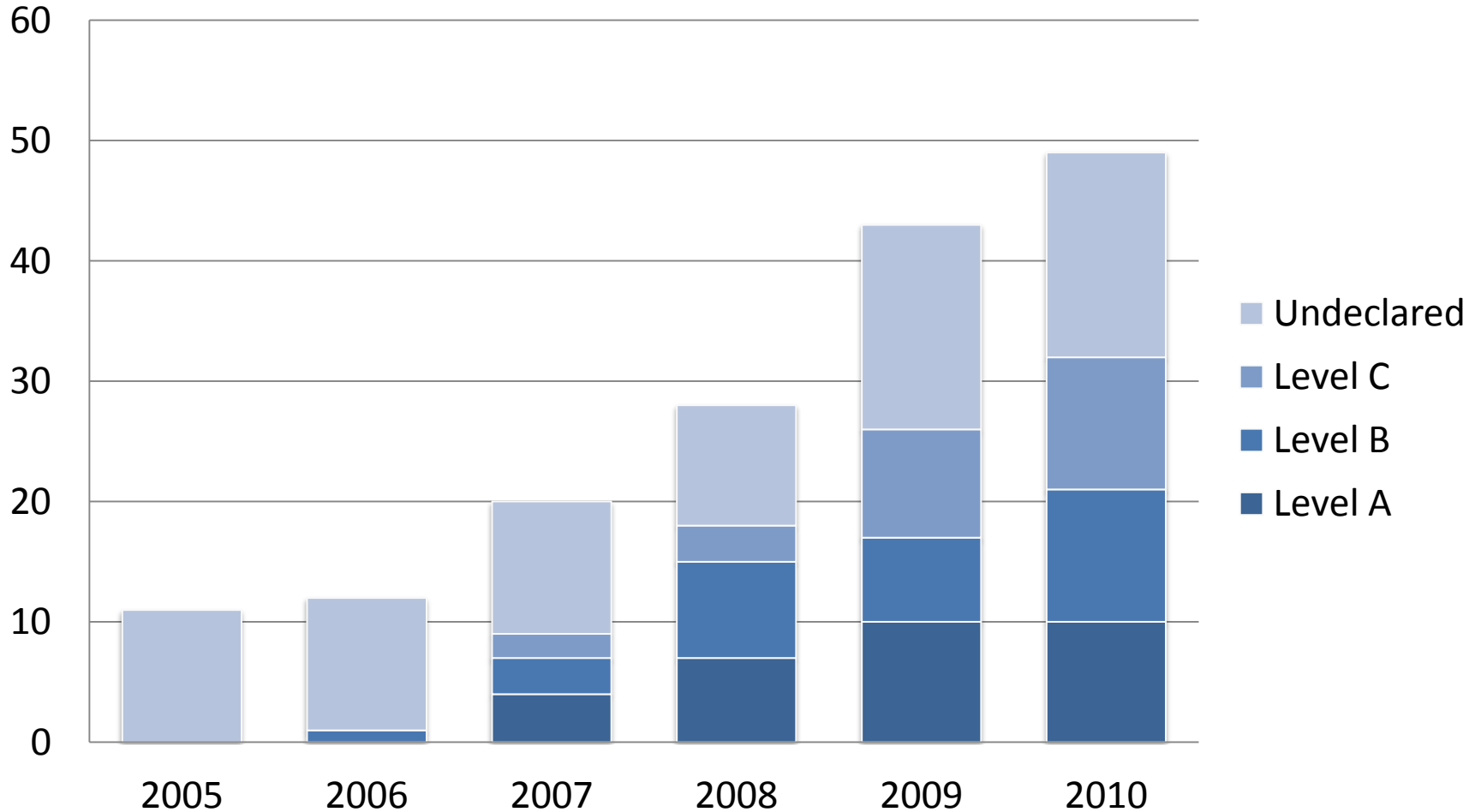
GRI Reports by Sector 2010*

Total: 1863

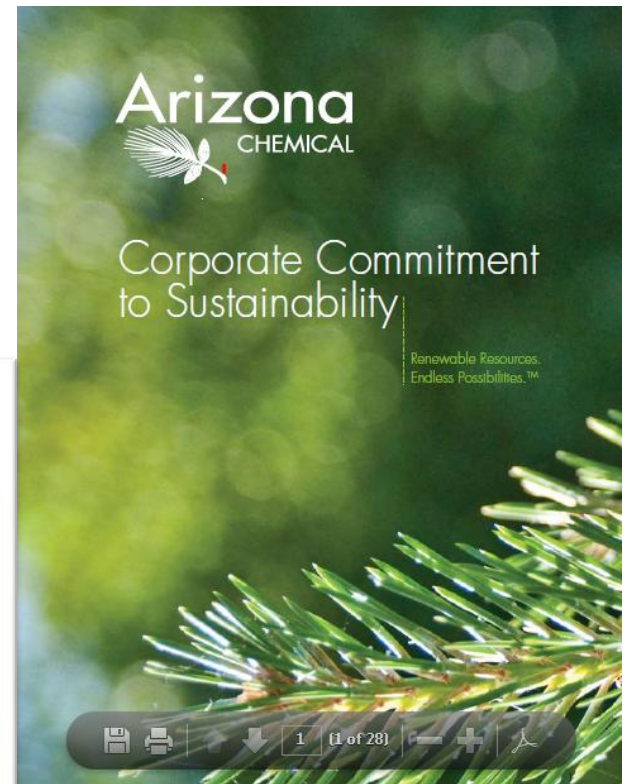
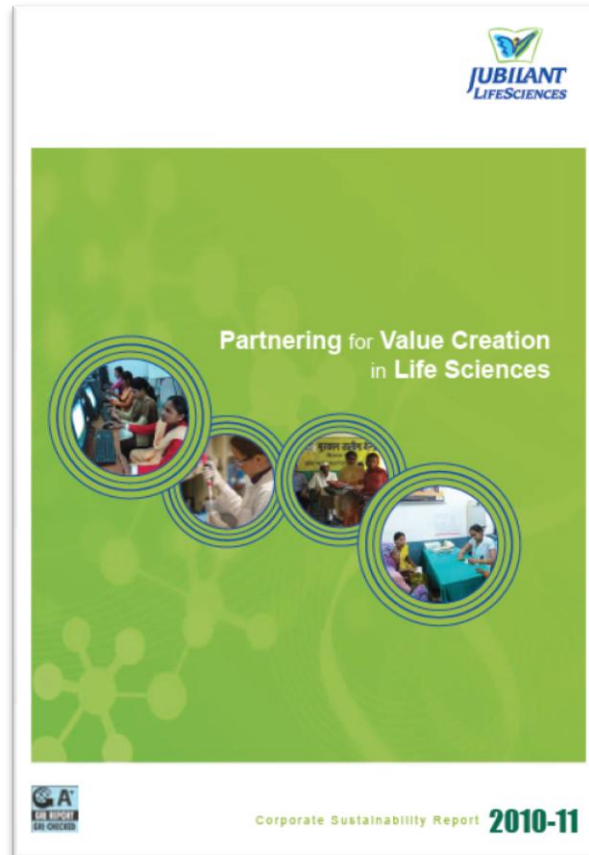
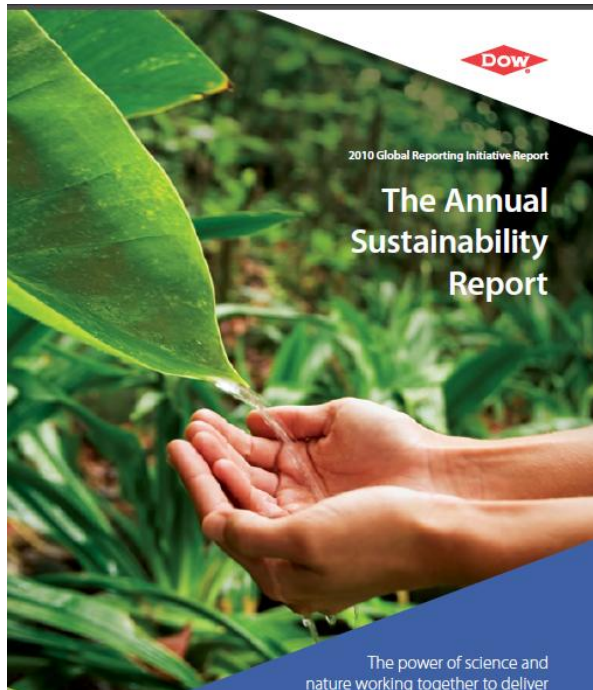


* Data as of February 2, 2011

Reporting in Chemistry sector by Application Level



Example Reports in Chemistry sector



Example Dow 2010 (A+)

GRI content index

Reporting Level	Comment
Reported	
Reported	
Reported	Attrition is reported by years of service rather than by age. This provides a similar indicator consistent with Company approach. Data by age is not applicable and we plan to continue to report based on years of service.
Reported	
Reported	
Reported	
Reported	
Reported	Reporting absenteeism is not material because expectations about attendance are clear and sufficient.
Reported	
Not Applicable	Emphasis on worker safety ensures address for all employees.
Reported	
Reported	
Reported	
Reported	
Reported	

Reporting Level	Comment
Reported	

Indicator	Description	Pages	Reporting Level	Comment
	Society	74-81	Reported	
S01	Programs to assess impacts on communities	77-78	Reported	
S02	Units analyzed for risks related to corruption		Not Reported	We do not report on this but will begin implementing an anti-corruption risk assessment during 2011 and will be in a better position to report on this in 2012.
S03	Training about anti-corruption policies	79	Reported	
S04	Actions in response to incidents of corruption	79	Reported	
S05	Public policy positions and lobbying	80-81	Reported	
S06	Value of contributions to political parties	81	Reported	
S07	Total number of legal actions	81	Reported	
S08	Fines and sanctions for noncompliance	81	Reported	

Indicator	Description	Pages	Reporting Level	Comment
	Product Stewardship	82-87	Reported	
PR1	Assessment of health and safety impacts	86	Reported	
PR2	Noncompliance with regulations and codes during life cycle	86	Reported	
PR3	Information required by procedures	86-87	Reported	
PR4	Incidents of labeling noncompliance	87	Not Available	The information is not aggregated at this time. A near-term goal.
PR5	Practices related to customer satisfaction	87	Reported	
PR6	Marketing and adherence to laws and standards	87	Reported	
PR7	Incidents of noncompliance with marketing related regulations	87	Reported	

Example GRI Indicator

LA7 Rates of injury, occupational diseases, lost days, absenteeism and the number of work-related fatalities

GRI Indicator Protocol:

- *Relevance*
- *Compilation*
- *Definitions*
- *Documentation*
- *References*

Example of reporting on GRI indicator (Dow 2010 page 63)

LA7 Rates of injury, occupational diseases, lost days, absenteeism and the number of work-related fatalities

As a component of our EH&S 2005 Goals, Dow set a target to reduce the Injury and Illness rate by 90 percent compared to 1994. The progress made in reducing our rate of injury and illness since 1994 has prevented more than 23,000 events involving Dow employees and contractors.

The 2015 Sustainability Goal target is to drive Injury and Illness rate to no more than 0.12 incidents per 200,000 hours, representing a 75 percent reduction from 2005. Dividing incidents by a defined cumulative number of hours worked by the employee population is a standard way of viewing the rate of injury and illness for a specific population.

The following information from the American Chemistry Council provides context for Injury and Illness performance (for U.S. operations):

Comparative Injury/ Illness Rate (incidents / 200,000 hours)	Values for 2009
Dow employees and contractors (17X Safer)	0.29
Responsible Care® chemical companies	0.96
All manufacturing	5.0 ¹

¹(2008 most recent data available)

The contractor rate of Injury and Illness in 2010 was 0.39, while that of employees was 0.28 injuries per 200,000 hours.

Days Away from Work Injury and Illness Cases (DAWC) are included in the Dow Injury and Illness data. In 2010, DAWC occurred at a rate of 0.12 per 200,000 hours.

In March 2010, a fatality occurred at Louisiana Operations in Plaquemine involving a contractor who sustained injuries while spotting a truck within the site.

Information on absenteeism is not aggregated by the Company.

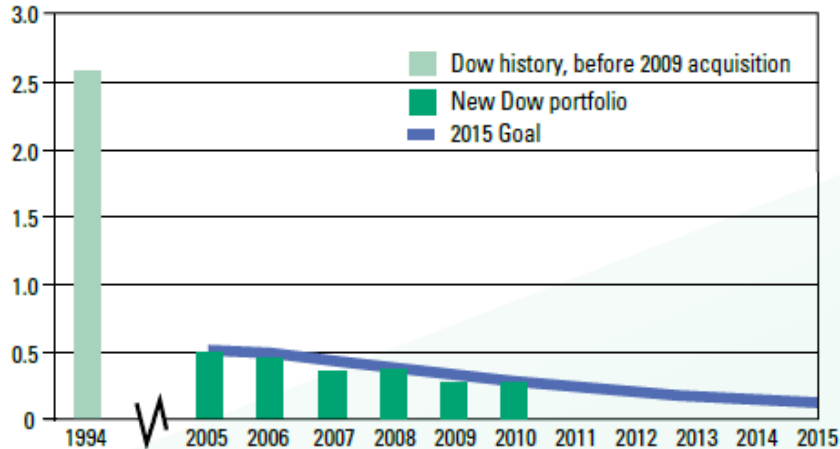
LA8 Education, training, counseling, prevention and risk-control programs in place to assist workforce members, their families or community members regarding serious diseases

Assistance Programs

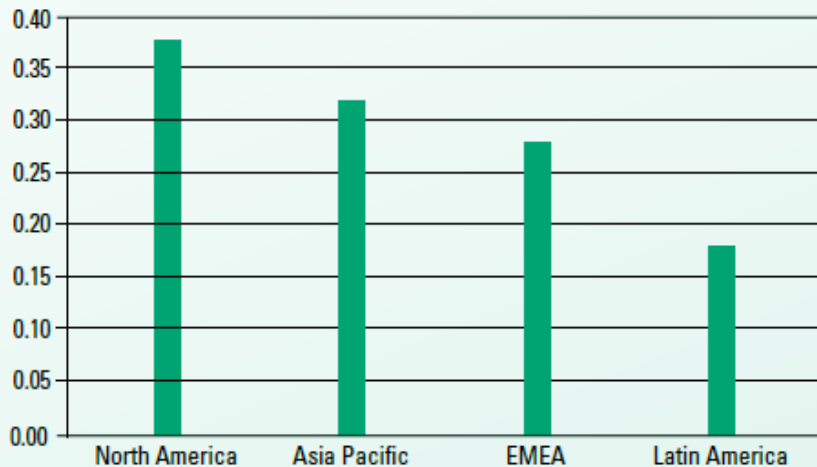
Program recipients	Education/ Training		Counseling		Prevention/ Risk Control		Treatment	
	Yes	No	Yes	No	Yes	No	Yes	No
Workers	●		●		●		●	
Workers' families	●		●		●		●	

- continued

Injury and Illness Rate



Injury Illness Rate by Region in 2010



Community members



Dow offers medical benefits that cover a range of preventive, diagnostic and treatment services. Programs vary by country and other criteria. Dow Health Services makes the following available in the area of Occupational Health and Health Promotion:

- Employee clinical treatment services approximately 83 Dow internal clinics globally.
- Periodic Employee Health Assessment examinations screening for a variety of diseases (including heart, lung, liver, kidney, blood, etc.). Specific counseling and follow-up are provided to assist in reducing any identified risks.
- Health Promotion programs are offered to all employees and often retirees and their dependent family members. These programs include education on important health risks, opportunities to assess those risks and a variety of interventions that individuals can use to reduce their risk.

GRI resources

- GRI reports list
- GRI certified trainers
- GRI Focal Points
- GRI Quick Reference Sheet

DATA AS AT 14 SEPT														
Organization data										Report data				
Federated Report	Name	Size	Organization type	Listed/Non-listed	Sector	Country	Country Status	Region	Date	Title	Publications Year	Integrating	Type	Application Level
No	Aargauer Kantonalbank	No	Large	Private company	Listed	Financial Services	Switzerland	OECD	Europe	01-08-2011	2011	Yes	GRI - G3	B+
No	AB Yessilopoulos	No	Large	Private company	Listed	Food and Beverage Products	Greece	OECD	Europe	25-08-2011	2011	No	Non-GRI	Undeclared
No	ABB Asea Brown Boveri	Yes	MNE	Private company	Listed	Equipment	Switzerland	OECD	Europe	04-04-2011	2011	No	GRI - G3	B
No	Abbott	No	Large	Private company	Listed	Healthcare Products	United States of America	OECD	Northern America	11-05-2011	2011	No	GRI - G3	Undeclared
No	Abbott Laboratories	No	Large	Private company	Not applicable	Chemicals	Netherlands	OECD	Europe	24-05-2011	2011	No	Non-GRI	Undeclared
No	Abengoa	No	MNE	Private company	Listed	Other	Spain	OECD	Europe	08-05-2011	2011	Yes	GRI - G3	A+
No	Abengoa Bioenergia	No	Large	Private company	Listed	Energy	Spain	OECD	Europe	01-06-2011	2011	No	GRI - G3	A+
No	ABM Industries Incorporated	No	MNE	Private company	Not applicable	Other	United States of America	OECD	Northern America	25-08-2011	2011	No	GRI - G3	Undeclared
No	ABN AMRO Holding	No	Large	State-owned company	Listed	Financial Services	Netherlands	OECD	Europe	06-05-2011	2011	No	GRI - G3	C
No	Abu Dhabi Department of Economic Development	No	Large	Non-profit organization	Not applicable	Public Agency	United Arab Emirates	Non-OECD	Asia	12-07-2011	2011	No	GRI - G3	C
No	Abu Dhabi Gas Liquefaction Company	Yes	MNE	State-owned company	Not listed	Energy	United Arab Emirates	Non-OECD	Asia	01-06-2011	2011	No	GRI - G3	C
No	Accenture	Yes	MNE	Private company	Listed	Other	United States of America	OECD	Northern America	03-08-2011	2011	No	GRI - G3	C
No	Accenture Spain	No	Large	Private company	Not listed	Commercial Services	Spain	OECD	Europe	29-08-2011	2011	No	GRI - G3.1	A+
No	Achmea Holding	No	Large	Subsidiary	Not listed	Financial Services	Netherlands	OECD	Europe	20-07-2011	2011	No	GRI - G3	Undeclared
No	Adeco	No	Large	Private company	Listed	Other	Switzerland	OECD	Europe	22-07-2011	2011	No	GRI - G3.1	B
No	Adidas	No	Large	Private company	Listed	Textiles and Apparel	Germany	OECD	Europe	05-04-2011	2011	No	GRI - G3	B
No	Aebi Schmidt	No	MNE	Private company	Not listed	Automotive	Switzerland	OECD	Europe	06-05-2011	2011	No	GRI - G3	C
No	AECOM Australia & New Zealand	No	MNE	Private company	Listed	Other	Australia	OECD	Oceania	11-06-2011	2011	No	GRI - G3	C
No	AEGON	Yes	Large	Private company	Listed	Financial Services	Netherlands	OECD	Europe	11-05-2011	2011	No	GRI - G3	A+

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Brussels, 23 September 2011

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Dear Maaila,

Welcome to the September edition of GRI's NewsLetter. This month GRI is pleased to announce the launch of the first public comment period for the G4 Guidelines. The headline article outlines the feedback process and explains how your voice may help to shape the future of sustainability reporting.

Other articles explore the first proposed law for mandatory human rights disclosure in the US, and the development of country-specific sustainability reporting in Brazil. Finally, two GRI staffers review books on sustainability for GRI's first Sustainable Book Review.

Shape tomorrow's reporting today

The first Public Comment Period for G4, the fourth generation of GRI's Sustainability Reporting Guidelines, is now open. The PCP invites feedback on the inclusion of proposed sustainability topics, and the potential shape of G4. Over the past four months GRI has listened to many perspectives and now launches a new online survey for broader public consultation. [Read more](#)



US House of Representatives debates mandatory human rights disclosure

On 1 August 2011, House Representative Carolyn Maloney introduced a significant new Act to the US House of Representatives. If passed, the Business Transparency on Trafficking & Slavery Act, would be one of the first federal corporate human rights reporting laws in the US. [Read more](#)



Six new members join GRI's Technical Advisory Committee

GRI is pleased to announce that six new members will join the Technical Advisory Committee from 1 September 2011. The TAC provides technical advice and expertise to GRI's Board of Directors and the GRI Secretariat. [Read more](#)



Ford drives human rights reporting

In an excerpt from GRI's Knowledge Share Project, Ford Motor Company discuss the importance and challenges of reporting their human rights performance and particularly how this affects their partners in the supply chain. [Read more](#)



Make your mark on new GRI Taxonomy project

Call for nominations for participation in Taxonomy Review Team

The GRI Taxonomy Project announced in June by GRI & Deloitte will result in a new format for exchanging sustainability data - one that will help investors, auditors & analysts to publish, use and analyze information in sustainability reports more quickly and easily. [Read more](#)



Comparability and relevance: Improving reporting in the Brazilian national context

Many issues and factors drive the uptake of sustainability reporting. Among them, two factors with great potential to grow the number of reporters are the improved comparability and increased relevance of reported information. [Read more](#)



Who is asking for this?



Stock exchanges & sustainability reporting

- South Africa: The **Johannesburg Stock Exchange (JSE)** Socially Responsible Investment (SRI) Index was established in May 2004.
- Malaysia: **Bursa Malaysia**, CSR Framework for voluntary reporting, 2006.
- Shanghai: Guidelines on Environmental Information Disclosure by Companies Listed on the **Shanghai Stock Exchange**, 2008.
- New York: **New York Stock Exchange (NYSE)**



State-Owned Companies required doing GRI Reporting

Country	Name	Year
Sweden	Guidelines for External Reporting by SOCs	2007
China	Guidelines on CSR	2008
The Netherlands	Decision, MoF	2010
Spain	Sustainable Economy Law	2011
Brazil	de-facto reporters	?
India	considering	?

The business case for reporting

Internal Benefits :

1. Internalize vision & strategy
2. Improve management systems
3. Attract & motivate staff
4. Connect horizontally & vertically
5. Promote innovation
6. Competitive advantage

External Benefits:

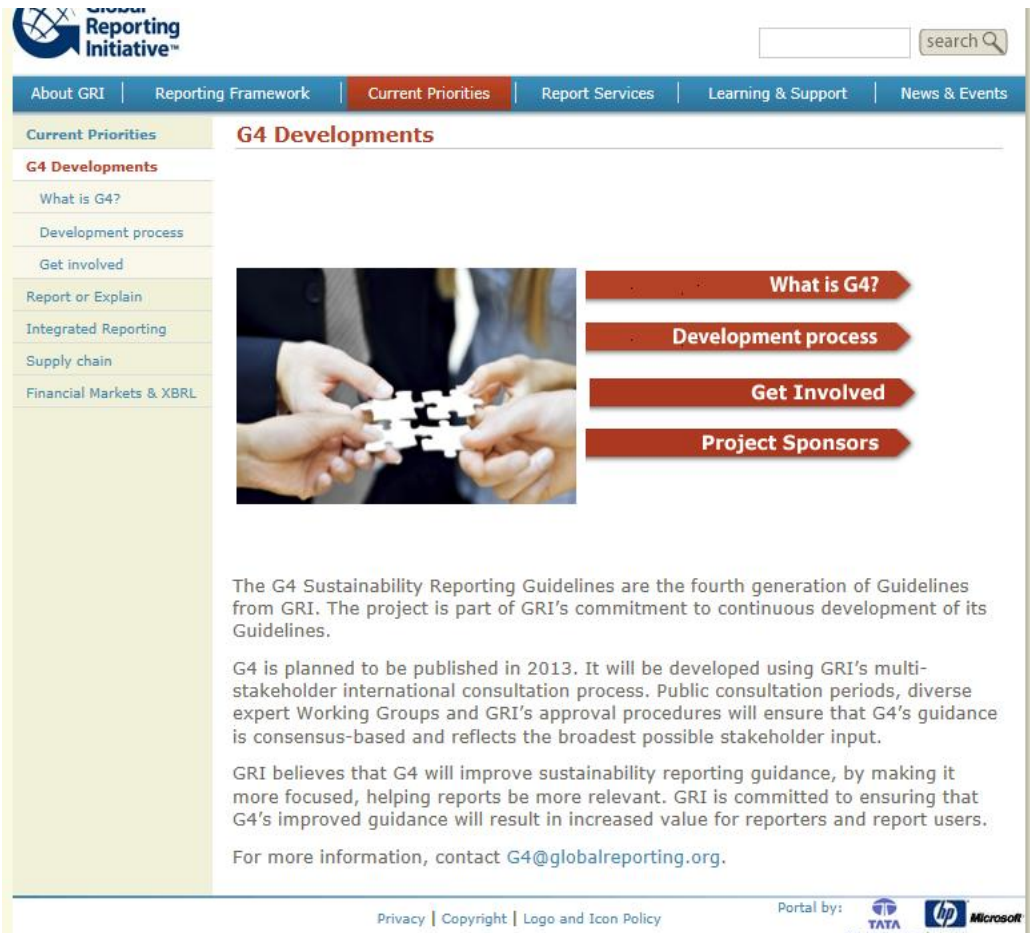
1. Enhance reputation & build trust
2. Dialogue with stakeholders
3. Comparability & benchmarking
4. Attract & retain investors
5. Recognition among your peers
6. Increase brand loyalty

Where is sustainability reporting going next?

- Integrated Reporting
- Next GRI guidelines – to be launched May 2013
- European Commission
- Growing number of regional / thematic frameworks – 2012 Rio +20

Become involved now!

GRI public
consultation
for developing G4



The screenshot shows the GRI Reporting Initiative website. The main navigation bar includes: About GRI, Reporting Framework, Current Priorities (highlighted), Report Services, Learning & Support, and News & Events. The left sidebar lists: Current Priorities, G4 Developments (highlighted), What is G4?, Development process, Get involved, Report or Explain, Integrated Reporting, Supply chain, and Financial Markets & XBRL. The main content area is titled "G4 Developments" and features a central image of hands holding puzzle pieces. To the right of the image are four red arrow-shaped buttons: "What is G4?", "Development process", "Get Involved", and "Project Sponsors". Below the image, the text reads: "The G4 Sustainability Reporting Guidelines are the fourth generation of Guidelines from GRI. The project is part of GRI's commitment to continuous development of its Guidelines. G4 is planned to be published in 2013. It will be developed using GRI's multi-stakeholder international consultation process. Public consultation periods, diverse expert Working Groups and GRI's approval procedures will ensure that G4's guidance is consensus-based and reflects the broadest possible stakeholder input. GRI believes that G4 will improve sustainability reporting guidance, by making it more focused, helping reports be more relevant. GRI is committed to ensuring that G4's improved guidance will result in increased value for reporters and report users. For more information, contact G4@globalreporting.org." The footer contains: Privacy | Copyright | Logo and Icon Policy, Portal by: TATA, hp, Microsoft.