

sustainability — what matters?



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sustainability — what matters? | Overview

Governance & Accountability Institute is pleased to present the highlights of its comprehensive "Sustainability - What Matters?" research project examining GRI G3 and G3.1 sustainability reports published in 2012.

This research project encompasses 1,246 organizations that utilized the Global Reporting Initiative (GRI) Framework, and studies their level of disclosure on all 84 key performance indicator disclosures. The results are further refined into a set of indicator scores for each of 35 GRI-defined sectors.

The objective of this report is to serve as a starting point for discussion and planning around sector-specific materiality — as seen through the lens of these 1,246 reporting organizations as well as the lens of their respective stakeholders.

What is important to keep in mind: most companies and institutions utilizing the GRI Framework for their ESG and structured reporting conduct materiality reviews. That is, what is the *material information* for disclosure by management, and what are the expectations of the stakeholders, and their views of materiality (and the specific material information that they expect to be disclosed).

And so, our assumption is that the material information and data about an organization in terms of economic, environmental and social (or societal) strategies, policies, performance, achievements, engagements, and so on, are reflected in the information that reporters choose to include in their report.



OVERVIEW

MOST MATERIAL | LEAST MATERIAL IN REPORTERS' VIEWS

The highlights of our findings consisting of the top 10 and bottom 10 performance indicators for organizations in each of the 35 sectors, as well as select quotes from senior executives of reporting organizations, are presented to you in this report. We also include basic data on the reports included in the research.

The indicators were converted from the G3 and G3.1 guideline indicators to the newly-released G4 framework indicators in order to enable forward-looking discussions and planning. This important conversion is intended to be an aid for corporate and institutional managers planning their transition to G4, or, the start of reporting using G4 as the foundational framework.

Additional data on the other 64 indicators, as well as customized reports tailored to specific needs of companies, and many other variables (including geography, report, and organization specifications) are available for purchase from G&A Institute. Please see the detailed information about the options that are available at the end of this report.

BACKGROUND | SUSTAINABILITY REPORTING TRENDS

Over the past decade, the pace of corporate disclosure and reporting of an organization's "sustainability journey" has dramatically accelerated. Whether the structured report is titled *sustainability, responsibility, citizenship, or environmental*, the company's ESG performance is on display for stakeholders, including shareholders and others in the investment community.

ESG = Environmental, Social / Societal and Corporate Governance Performance

In 2011 and 2012, our research was based on the open question — "Sustainability - Does it Matter?" (We concluded that it does matter; that is, corporate reporting matters to the capital markets, to employees, to customers, to influential third parties and other stakeholders.)

Our findings determined a strong association with sustainability reporting and positive effects on the reputation and valuation of organizations that are reporting versus their peers who are not. Further, we found that organizations using the GRI framework to report enjoyed an additional boost in benefits than organizations reporting but not utilizing the GRI framework.

Our recent research shows that 72% of the S&P 500 Index companies reported in 2013. Our 2012 research effort also established for the first time that a majority of the companies in the S&P 500 Index (53%) and in the *Fortune 500* (57%) were reporting on their ESG performance. (Therefore, companies not reporting were for the first time in the minority - which is a rapidly shrinking minority.) To put this growth in context only 20% were found to be reporting in our 2011 research.

The U.S.A. has a very large universe of potential reporters — some 14,000 entities file some kind of report on financial results. There are 3,000 companies in the Russell 3000 Index, which represents more than 90 percent of the U.S. investable market. Despite being the country with the highest number of corporate entities that issue GRI reports, the U.S. was often seen as lagging other countries in ESG reporting as a *percentage* of the total possible reporters.

OVERVIEW

MATERIALITY

The large question posed to reporters now (with a greatly increased volume of both number of reports and content of reports):

**In corporate sustainability reporting,
What is Material?
That is the question!**

Having established that reporting "**does matter**" in our previous two research reports, our next focus was... "**what matters?**" What are the material ESG and economic aspects of organizations that insiders (boards, senior executives, managers), and external stakeholders (customers, employees, investors, NGOs, academics, and others) feel is most important to measure, manage, and disclose in the form of a report?

We broadened our research to look globally — since most companies operate in a global economy — researching the reporting activities of 1,246 organizations worldwide.

The Global Reporting Initiative (GRI) is the *de facto* standard favored by most large-cap multinational enterprises (both publicly and privately-owned, or state-owned). An integral part of the GRI framework is the implementation of a rigorous **materiality** process to determine report content and select indicators for disclosure.

As part of this required process every GRI reporting organization applying the framework must engage with internal and external stakeholders, and consider in that dialogue what issues, categories, aspects, and specific GRI key performance indicators are considered by these stakeholders to be material.

Taking this required process into account we conclude that there is much to learn from the 1,246 organizations that reported in 2012 — and we present to you the highlights of what we have learned in the pages that follow.

OVERVIEW

TIMING

The timing of the research was keyed to three developments:

1. Since the G&A researchers established in two earlier research efforts that corporate sustainability reporting **does matter** to stakeholders, the question is now posed, "**What Matters?**" (most-to-least and everything in between).

It's important to note that now that the majority of large companies are reporting on their Sustainability Journey, we should focus on **what matters** so that resources inside these organizations can be utilized on the issues that really matter to the company and its stakeholders.

In the early stages of reporting companies tried to increase the number of indicators each year to disclose more and more information, and in the case of using the GRI framework to move from an Application Level C, to a B, and to an A Level. These progressions require reporting on a greater number of indicators (at each level). Now, as the reporting process becomes more mature, companies are realizing the "more is better" mantra does not work any longer; it's now **quality** over **quantity** of content in reporting.

Important Point

Focusing on the issues that are truly material to a particular company or sector can help to get the most return on investment in a company's sustainability program for the company itself and all of its stakeholders.

2. **Materiality** as critical determinant in "what" is reported by corporations has become an important topic of conversation, as the volume of reporting increases and within the greater number of reports there is more volume in terms of content. So — what *is* material and what *is not* in this growing volume of content? Several important groups have been focusing on this important concept including GRI, SASB, and IIRC. Each of these organizations has its own concept and description of materiality — and each has something to offer in the broadening discussion on the topic.
3. As we completed the research, the Global Reporting Initiative announced the fourth generation of the framework - the "G4." In this significantly enhanced framework, **materiality** is a very important consideration for what to include in reports and how to explain the comprehensive process that led to the determination of materiality [of content]. Those explanations are quite extensive in the "Comprehensive" versions of G4 reports to be published by companies. (This has been compared to Application Level A reports in G3.1 reporting but with an even greater emphasis and depth of materiality disclosure.)

OVERVIEW

METHODOLOGY

Our team of researchers utilized the GRI global database's (available at: database.globalreporting.org) data set for reports published in 2012 for the baseline data of this analysis. This was the most complete dataset at the time this research was started in 2013 and was made up of 1,246 organizations globally from 35 sectors that were utilizing the GRI G3 and G3.1 framework for reporting.

METHODOLOGY | Scoring

Each report was examined for their level of disclosure to all 84 GRI G3.1 performance indicators. The options and weightings were as follows:

- 1. Full Disclosure** — 1 point
The company states that they have disclosed the full detail required for this indicator.
- 2. Partial Disclosure** — 1/2 point
The company states that they have disclosed partial detail required for this indicator.
- 3. Undifferentiated Disclosure** — 1/2 point
The company states that they have disclosed detail required for this indicator but did not differentiate whether the indicator was fully or partially disclosed. This is actually noncompliant with the requirements set out by GRI, but since the company has disclosed "something" on the indicator we default to a score equal to partial.
- 4. Not Disclosed** — 0 points
The company chose not to disclose anything on this indicator.

OVERVIEW

METHODOLOGY | Sectors

After completing the initial research for all 1,246 organizations disclosure levels on each of the 84 performance indicators we then organized the reporters into 35 sectors that are used by GRI in their Sustainability Disclosure database (database available at the GRI web site). Note that these sectors were assigned to the reporting organizations by the individual data partners in each country and therefore are subject to the discretion of each individual data partner.

Further, the sectors are sometimes overlapping and sometimes at times encompass organizations that may have little in common. When possible we corrected sector allocations in cases where we thought an organization belonged in a sector which might be different from what was selected by the respective data partners.

Organizations in the GRI Sustainability Disclosure Database that were selected as "other" for their sector were *not* included in our analysis. We made the list of organizations included in each sector available in the report to be transparent about the data.

Customized research options available at the end of this report can be used to further tweak the results for a particular company, investor or other third party interest. There are many options for "sifting and sorting" the results of our research. We believe that this would be of value to companies benchmarking the sector or industry peers, customers, suppliers, and other organizations of interest and to capital market players tracking companies in the sector.

GRI SECTORS UTILIZED IN OUR DATA SAMPLE

- | | |
|--------------------------------|-------------------------------------|
| 1. Agriculture | 19. Household and Personal Products |
| 2. Automotive | 20. Logistics |
| 3. Aviation | 21. Media |
| 4. Chemicals | 22. Metals Products |
| 5. Commercial Services | 23. Mining |
| 6. Computers | 24. Public Agency |
| 7. Conglomerates | 25. Railroad |
| 8. Construction | 26. Real Estate |
| 9. Construction Materials | 27. Retailers |
| 10. Consumer Durables | 28. Technology Hardware |
| 11. Energy | 29. Telecommunications |
| 12. Energy Utilities | 30. Textiles and Apparel |
| 13. Equipment | 31. Tobacco |
| 14. Financial Services | 32. Travel and Tourism |
| 15. Food and Beverage Products | 33. Universities |
| 16. Forest and Paper Products | 34. Waste Management |
| 17. Healthcare Products | 35. Water Utilities |
| 18. Healthcare Services | |

OVERVIEW

METHODOLOGY | Sector Scoring

In each sector we calculated a disclosure score for *all* 84 indicators by adding the individual organization's disclosure scores [for each indicator] and then dividing each indicator's score by the number of organizations that were in that sector's data set.

This exercise resulted in a score from .0 to 1 for each of the indicators, which was then multiplied by 100 to arrive at a score from "0" to "100." These scores were then used to order the indicators from 1-to-84 in the order of *most reported to least reported* in each of the 35 sectors.

METHODOLOGY | Sector Difference Scores

When this was done we found that there were certain indicators that were appearing in the top, no matter what sector the organizations were in. This seems to occur because there are certain indicators that require information which is readily available -- and therefore easy for the company to disclose and include in their report. These were items such as:

- **LA1 (Labor)**
Total workforce by employment type, employment contract, and region, broken down by gender.
- **EC1 (Economic)**
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.

While these are certainly important indicators for any organization, we really wanted to be able to see what was particularly material to an organization within its sector (and, to eliminate "noise"). We devised a method to reduce the noise caused in the data by these commonly-used indicators.

To focus in more on a sector and reduce this noise, we decided to utilize a difference score for ranking the 84 indicators.

The difference score was calculated by taking the score for each disclosure for all 1,246 reports analyzed and then subtracting the score from a particular sector. Then, the 84 indicators were ordered by their difference score from 1-to-84 which presented the results with a much clearer focus on what was determined to be material in each particular sector.

By looking at which indicators were fully reported more often in a sector compared to all reporters as a whole we get results with less noise and more focus on the sector (And therefore, we believe, of more value in evaluating the materiality of the disclosure.)

OVERVIEW

METHODOLOGY | [Additional Categories and Aspect Ranks](#)

GRI Indicators are grouped into six categories, and 37 Aspects. We also went an extra step to then utilize the indicator's scores to score the categories and Aspects that have the highest difference in scores.

AND NOW THE RESULTS | [Top 10 / Bottom 10](#)

In the pages that follow this we display the top 10 and bottom 10 disclosures from our research in each of the 35 sectors analyzed and the results of companies from every sector are looked at as a group. We hope that you receive value from our findings and that it enables you to focus more on. . .

sustainability — what matters? |

We value feedback from you regarding this analysis and your thoughts after reviewing the results. Please email us at info@ga-institute.com.

sustainability — what matters?

The Agriculture Sector



The Agriculture Sector

"EACH ONE OF OUR BUSINESSES IMPACTS THE SOCIETY AND IS IN TURN IMPACTED BY THE SOCIETY. PIPING AND DRIP IRRIGATION SYSTEMS CONSERVE WATER AND ENERGY, AND AT THE SAME TIME IMPROVE PRODUCTION AND PRODUCTIVITY OF THE FARMERS. FRUIT AND VEGETABLE PROCESSING HELPS IN AIDING FOOD SECURITY AND ENSURES VALUE ADDITION FOR THE FARMERS' PRODUCE. THIS ALSO EMPOWERS THEM TO **CREATE SUSTAINABLE WEALTH.**" — Bhavarlal H. Jain, Founder Chairman, Jain Irrigation Systems

"We are working to **integrate sustainability** into our operations by continuously improving efficiency and resource management, as well as fostering a safe, inclusive and productive work place." — Martin Richenhagen, Chairman, President & Chief Executive Officer, Agco

"AS A BUSINESS, WE REMAIN COMMITTED TO ACTIVELY PARTICIPATING IN **STAKEHOLDER DIALOGUE** AND SUPPORTING INITIATIVES THAT ARE FOCUSED ON INCREASING AGRICULTURAL PRODUCTIVITY, MANAGING AND REDUCING THE ENVIRONMENTAL IMPACT OF AGRICULTURE, AND IMPROVING THE ECONOMIC SUCCESS OF FARMERS AND THEIR FAMILIES IN ALL PARTS OF THE WORLD." — Hugh Grant, Chairman of the Board, President & CEO, Monsanto

"WE MANAGE OUR IMPACTS BY ASSESSING OUR INTERNAL SYSTEMS AGAINST EMERGING SUSTAINABILITY STANDARDS AND CONTINUALLY IMPROVING OUR USE OF RESOURCES - BE THEY LAND, SOIL, WATER, FERTILISER, ENERGY, OR HUMAN. IN OTHER WORDS, **WE STRIVE TO DO MORE WITH LESS.**"

— Ciliandra Fangiono, Director and Chief Executive Officer, First Resources



"Relatively high crop prices encouraged growers to **invest in technology**, and the geographical breadth of the company, notably our strength in emerging markets, meant we were very well placed to capture these growth opportunities." — Martin Taylor, Chairman, Syngenta

"Stewardship, innovation and the proper use of fertilizer and crop protection products are key to ensuring that food production is **accomplished responsibly.**" — Mike Wilson, President & CEO, Agrium

"IT IS A TASK BEYOND A SINGLE COMPANY, BUT WE KNOW THAT DEFORESTATION DUE TO EXPANSION OF FARMLAND IS THE MAIN SOURCE OF GREENHOUSE GAS (GHG) EMISSIONS FROM AGRICULTURE. **IMPROVING FARM PRODUCTIVITY** WILL REDUCE PRESSURE ON EXISTING FORESTS." — Jørgen Ole Haslestad, CEO, Yara International

"I BELIEVE THERE ARE FOUR KEY DEVELOPMENTAL CHANGES FACING US THIS CENTURY: **ENERGY SECURITY, FOOD SECURITY, WATER SECURITY AND THE IMPACT OF CLIMATE CHANGE.** WHILE POLICY MAKERS AND EXPERTS VIEW THESE SEPARATELY, ADDRESSING THEM IN A SILOED MANNER, WE BELIEVE THEY ARE MUTUALLY-RELATED PROBLEMS WITH INTERLOCKING CAUSES WHICH NEED TO BE ADDRESSED HOLISTICALLY." — Jean-Paul Pinard, Non-Executive Director and Chairman of the Board CR&S Committee, Olam International Ltd

"Initiatives that we have implemented cover a wide spectrum including education, health, social and economic empowerment, to enhance the overall livelihoods of the local communities. Education is a key area for us as we believe it is an effective way of breaking the poverty cycle." — Franky Oesman Widjaja, Chairman and Chief Executive Officer, Golden Agri-Resources, Ltd

"[WE] WILL TAKE A **PROACTIVE APPROACH** TOWARD REDUCING EMISSIONS THROUGH IMPROVEMENTS IN ENERGY USE AND EFFICIENCY, PROMOTION OF SUSTAINABILITY AND CONSERVATION OF NATURAL RESOURCES. ALL PRACTICES WILL ENSURE THE CONTINUED SUCCESS OF OUR COMPANY, WITH VALUABLE BENEFITS TO THE CUSTOMERS AND COMMUNITIES WE SERVE." — Dr. Peter Innes, Chairman & Chief Executive Officer, Becker Underwood

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Agriculture Sector

1. Society (SO)
2. Human Rights (HR)
3. Economic (EC)
4. Labor Practices and Decent Work (LA)
5. Environment (EN)
6. Product Responsibility (PR)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Agriculture Sector

1. Child Labor
2. Prevention of Forced and Compulsory Labor
3. Biodiversity
4. Public Policy
5. Water
6. Non-Discrimination
7. Anti-Competitive Behavior
8. Freedom of Association and Collective Bargaining
9. Occupational Health and Safety
10. Indirect Economic Impacts

Reports Info

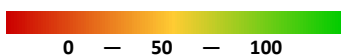
Our analysis is based on information collected from 26 GRI reports of which:

- **15%** were declared GRI Application Level A or A+
- **42%** were declared GRI Application Level B or B+
- **38%** were declared GRI Application Level C or C+
- **1** report's GRI Application Level was left **undeclared**
- and **23%** were assured by a third party (+)

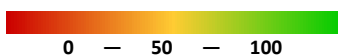
Agriculture Sector Reporters Included in Analysis

AGCO Corp, AGRAVIS Raiffeisen AG, Agrium, Becker Underwood, Bunge Argentina, Camposol, Copersucar, Danper Trujillo, First Resources, Golden Agri-Resources Ltd, Grupo Los Grobo, Grupo Viralcool, Incauca, Ingenio Pichichi, inpEV (Instituto Nacional de Processamento de Embalagens Vazias), Jain Irrigation Systems, Kelani Valley Plantations PLC, KWS SAAT, Monsanto, Monsanto Latin America South, Netafim, Nidera Argentina, Novus International, Inc., Olam International Limited, Syngenta, Yara International

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	35.47	18.38	53.85	EN12	G4-EN12	(EN) Environment	Biodiversity	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.
2	29.57	16.58	46.15	EN13	G4-EN13	(EN) Environment	Biodiversity	Habitats protected or restored.
3	50.36	13.11	63.46	HR6	G4-HR5	(HR) Human Rights	Child Labor	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.
4	48.19	11.43	59.62	HR7	H4-HR6	(HR) Human Rights	Prevention of Forced and Compulsory Labor	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.
5	52.17	11.30	63.46	LA8	G4-LA7 (Data points moved to Guidance)	(LA) Labor Practices and Decent Work	Occupational Health and Safety	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.
6	34.11	10.13	44.23	EN11	G4-EN11	(EN) Environment	Biodiversity	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.
7	57.54	9.77	67.31	EN8	G4-EN8	(EN) Environment	Water	Total water withdrawal by source.
8	44.26	9.59	53.85	EN23	G4-EN24	(EN) Environment	Emissions, Effluents and Waste	Total number and volume of significant spills.
9	52.09	9.46	61.54	SO5	Entire Indicator Moved to Guidance	(SO) Society	Public Policy	Public policy positions and participation in public policy development and lobbying.
10	33.31	9.01	42.31	EN14	Entire Indicator Moved to Guidance	(EN) Environment	Biodiversity	Strategies, current actions, and future plans for managing impacts on biodiversity.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	22.91	-7.52	15.38	HR8	G4-HR7	(HR) Human Rights	Security Practices	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of Human Rights (HR) that are relevant to operations.
76	54.94	-8.78	46.15	EN18	G4-EN19	(EN) Environment	Emissions, Effluents and Waste	Initiatives to reduce greenhouse gas emissions and reductions achieved.
77	53.05	-8.81	44.23	EN5	G4-EN6	(EN) Environment	Energy	Energy saved due to conservation and efficiency improvements.
78	54.37	-10.14	44.23	EC3	G4-EC3	(EC) Economic	Economic Performance	Coverage of the organization's defined benefit plan obligations.
79	39.25	-10.39	28.85	HR2	G4-HR10	(HR) Human Rights	Investment and Procurement Practices	Percentage of significant suppliers, contractors, and other business partners that have undergone Human Rights (HR) screening and actions taken.
80	36.20	-11.19	25.00	EN2	G4-EN2	(EN) Environment	Materials	Percentage of materials used that are recycled input materials.
81	48.48	-11.93	36.54	EN6	G4-EN7	(EN) Environment	Energy	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.
82	44.74	-13.97	30.77	EN17	G4-EN17, G4-EN18	(EN) Environment	Emissions, Effluents and Waste	Other relevant indirect greenhouse gas emissions by weight.
83	35.51	-14.35	21.15	EN29	G4-EN30	(EN) Environment	Transport	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.
84	51.61	-19.60	32.00	PR5	G4-PR5 (Data points moved to Guidance)	(PR) Product Responsibility	Product and Service Labeling	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.



sustainability — what matters?

The Automotive Sector



The Automotive Sector

"WE BELIEVE A TRULY SUSTAINABLE LONG-TERM SOLUTION WILL REQUIRE A GLOBAL TRANSPORTATION NETWORK THAT ENABLES WIRELESS COMMUNICATION AMONG VEHICLES AND INFRASTRUCTURE. THIS SYSTEM WOULD USE REAL-TIME DATA TO ENHANCE PERSONAL MOBILITY ON A MASSIVE SCALE, BRINGING ALL MODES OF TRAVEL INTO A SINGLE NETWORK THAT LINKS TOGETHER PUBLIC AND PERSONAL TRANSPORTATION. PEDESTRIAN WALKWAYS, BICYCLES, BUSES, AIRPLANES, TRAINS, AUTOMOBILES – IN OUR VISION OF THE FUTURE EVERYTHING WOULD BE FULLY INTEGRATED TO **SAVE TIME, CONSERVE RESOURCES AND LOWER EMISSIONS.**"

— William Clay Ford, Jr., Executive Chairman, Ford

"As the inventor of the automobile, we consider sustainable mobility our top priority. Through new technologies we are continually **reducing the fuel consumption and the emissions of our vehicle fleet.**"

— Dr. Dieter Zetsche, Chairman of the Board of Management; Prof. Dr. Thomas Weber, Chairman of the Sustainability Board, Daimler

"WE CAN RELY ON AN INDUSTRIAL STRATEGY ROOTED NOT IN DELOCALISATION, BUT IN MAKING MAJOR INVESTMENTS IN TERMS OF HUMAN AND FINANCIAL RESOURCES AIMED AT GROWTH IN THE WORLD'S MOST PROMISING REGIONS. THE RELATIONSHIP WITH THE TERRITORIES WHERE OUR PRODUCTS ARE CREATED IS FURTHER CONSOLIDATED BY THE SOUND RELATIONS WITH UNIVERSITIES, RESEARCH CENTRES AND LOCAL AUTHORITIES IN ORDER TO **PROMOTE DEVELOPMENT TO THE BENEFIT OF THE ENTIRE COMMUNITY.**"

— Roberto Colaninno, Chairman and Chief Executive Officer, Piaggio

"ADDRESSING THE CHALLENGES OF SUSTAINABLE DEVELOPMENT CONTINUES TO BE AN INTEGRAL PART OF OUR STRATEGY. THIS IS REFLECTED OUR CSR APPROACH'S FOCUS ON: LAYING THE FOUNDATION FOR ALL COMPONENTS OF **SUSTAINABLE MOBILITY**, INCLUDING CLEANTECHS AND INNOVATIVE SERVICES; BEING A RESPONSIBLE EMPLOYER; AND BEING A FULL-FLEDGED PARTNER TO OUR HOST COMMUNITIES." — Philippe Varin, Chairman of the Managing Board, Peugeot Citroën

"Our six forms of non-financial or intellectual capital – customers, employees, business partners, regulatory authorities, community and **concern for the environment** – are in dynamic interaction to create financial value..."

— A. Ranjith Pandithage, Chairman/Managing Director, Dimo

"MOBILITY IS AN INHERENT AND FUNDAMENTAL HUMAN NEED. AND MOBILITY IS A KEY DRIVER OF FREEDOM AND GROWTH, HERE IN EUROPE AND ACROSS THE GLOBE. OUR JOB, OUR RESPONSIBILITY, IS TO SAFEGUARD THE FUTURE OF WIDESPREAD PERSONAL MOBILITY, KEEPING IT AFFORDABLE, SAFE AND **ENVIRONMENTALLY COMPATIBLE.**" — Prof. Dr. rer. nat., Chairman of the Board, Management; Martin Winterkorn Bernd Osterloh, Chairman, General/Group Works Councils, Volkswagen

"We believe that when you **combine fuel efficiency, electrification and efficient manufacturing** with intuitive, human-focused design and innovative safety systems and solutions, the result is a luxury car brand for the future." — Stefan Jacoby, President & CEO, Volvo

"Acting in knowledge that the **most important aspect of sustainability is the valuable human resource**, [our] Company strives to provide a safe and healthy work environment, with respect for employee rights, and fair wages without discrimination among its employees." — Zafer Başar, CEO, Doğuş

"...OUR BELIEF [IS] THAT THE MOST SIGNIFICANT FUEL ECONOMY GAINS ARE ACHIEVED WHEN YOU OFFER CONSUMERS FUEL-EFFICIENT VEHICLES THAT THEY LOVE TO DRIVE, THAT MEET THEIR NEEDS AND FIT THEIR LIFESTYLE. THIS IS HOW YOU DELIVER **REAL AND SUSTAINABLE CHANGE IN OUR INDUSTRY.**" — Daniel F. Akerson, Chairman and Chief Executive Officer, GM

"WE NEED TO **INVEST IN THE PROTECTION OF OUR ECOSYSTEM AND TO TACKLE OTHER ENVIRONMENTAL PROBLEMS** WHICH LEFT ALONE COULD HAVE A SIGNIFICANT NEGATIVE IMPACT ON OUR LIVELIHOODS. THIS IS ESPECIALLY TRUE FOR THE AUTOMOBILE INDUSTRY CONSIDERING THE LARGE AMOUNT OF RESOURCES THAT ARE USED AND THE EMISSIONS ASSOCIATED WITH THE MANUFACTURE AND USE OF AUTOMOBILES. AUTOMOBILE MANUFACTURERS THEREFORE, ARE STRIVING TO ACHIEVE 'SUSTAINABLE MOBILITY', BOTH AS A MORAL OBLIGATION AND AS SOMETHING WHICH IS IMPERATIVE TO OUR BUSINESS." — Mong-koo Chung, Chairman, Hyundai



DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Automotive Sector

1. Environment (EN)
2. Product Responsibility (PR)
3. Labor Practices and Decent Work (LA)
4. Society (SO)
5. Economic (EC)
6. Human Rights (HR)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Automotive Sector

1. Products and Services
2. Overall (Environmental)
3. Customer Health and Safety
4. Corruption
5. Emissions, Effluents and Waste
6. Diversity and Equal Opportunity
7. Anti-Competitive Behavior
8. Energy
9. Materials
10. Investment and Procurement Practices

Reports Info

Our analysis is based on information collected from 29 GRI reports of which:

- **34%** were declared GRI Application Level A or A+
- **17%** were declared GRI Application Level B or B+
- **28%** were declared GRI Application Level C or C+
- **6** reports' GRI Application Levels were left **undeclared**
- and **48%** were assured by a third party (+)

Automotive Sector Reporters Included in Analysis

Aebi Schmidt, AUTOTERMINAL, S.A., Carris, Continental, Daimler, Dimo, Dogus Otomotiv, Ford Motor Company, General Motors Company, Gestamp Aveiro, GM OBB del Ecuador, Hankook Tire, Hyundai Mobis, Hyundai Motor Company, Isuzu Motors, Jaguar Cars, Kia Motors, KOEL, MAN Group, Piaggio Group, PSA Peugeot Citroën, Sapa Group, Scania, Svensk Bilprovning, Toyota Argentina, Toyota Australia, Valeo, Volkswagen Aktiengesellschaft, Volvo Car Corporation

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	37.52	28.00	65.52	EN20	G4-EN21	(EN) Environment	Emissions, Effluents and Waste	NOx, SOx, and other significant air emissions by type and weight.
2	45.14	27.28	72.41	PR1	G4-PR1 (Data points moved to Guidance)	(PR) Product Responsibility	Customer Health and Safety	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.
3	44.26	19.54	63.79	EN23	G4-EN24	(EN) Environment	Emissions, Effluents and Waste	Total number and volume of significant spills.
4	23.80	19.31	43.10	EN27	G4-EN28	(EN) Environment	Products and Services	Percentage of products sold and their packaging materials that are reclaimed by category.
5	50.92	18.05	68.97	SO3	G4-SO4	(SO) Society	Corruption	Percentage of employees trained in organization's anti-corruption policies and procedures.
6	57.54	16.60	74.14	EN8	G4-EN8	(EN) Environment	Water	Total water withdrawal by source.
7	55.90	16.52	72.41	EN26	G4-EN27	(EN) Environment	Products and Services	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.
8	37.32	16.13	53.45	EN21	G4-EN22	(EN) Environment	Emissions, Effluents and Waste	Total water discharge by quality and destination.
9	32.26	16.02	48.28	LA9	G4-LA8	(LA) Labor Practices and Decent Work	Occupational Health and Safety	Health and safety topics covered in formal agreements with trade unions.
10	30.70	15.86	46.55	EN19	G4-EN20	(EN) Environment	Emissions, Effluents and Waste	Emissions of ozone-depleting substances by weight.

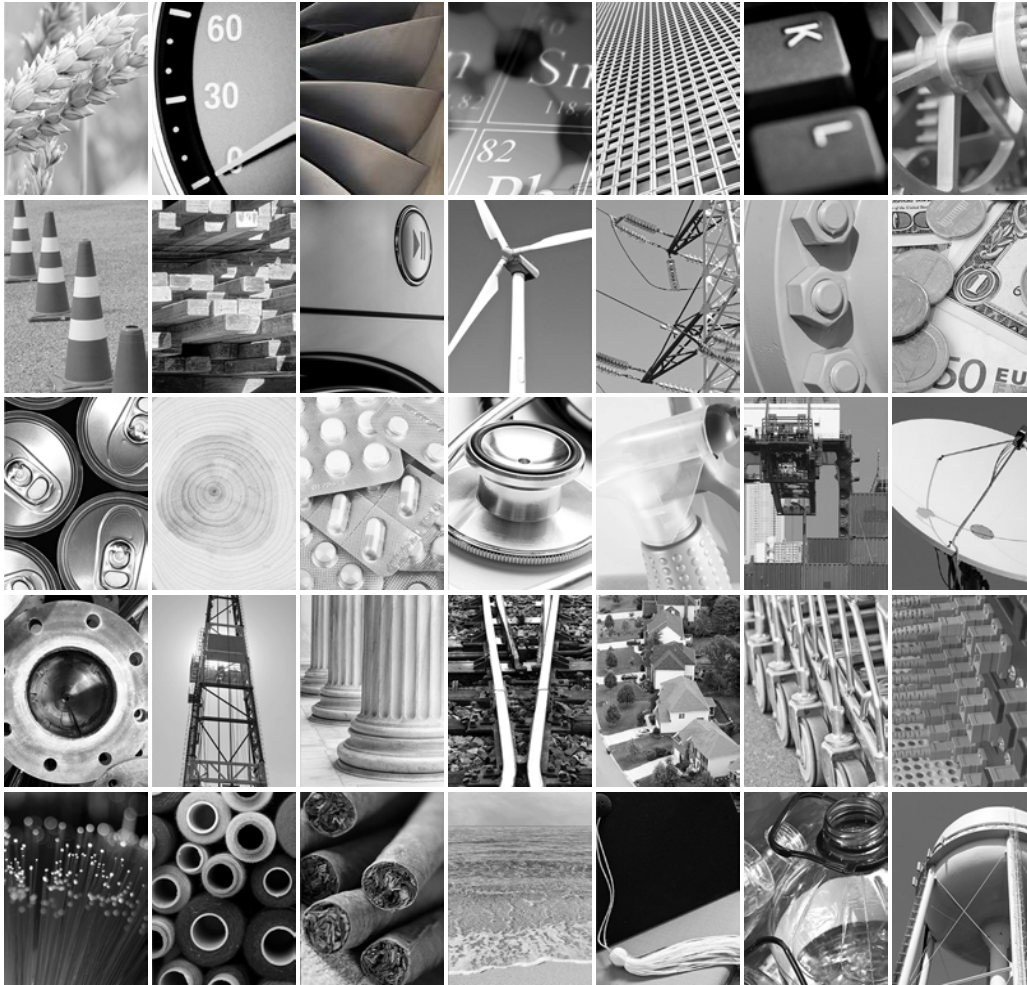


Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	22.91	-2.22	20.69	HR8	G4-HR7	(HR) Human Rights	Security Practices	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of Human Rights (HR) that are relevant to operations.
76	18.54	-3.02	15.52	EN15	G4-EN14	(EN) Environment	Biodiversity	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.
77	44.74	-3.35	41.38	PR9	G4-PR9	(PR) Product Responsibility	Compliance	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.
78	15.49	-3.42	12.07	LA15	G4-LA3	(LA) Labor Practices and Decent Work	Employment	Return to work and retention rates after parental leave, by gender.
79	17.50	-3.70	13.79	SO9	G4-SO2	(SO) Society	Local Communities	Operations with significant potential or actual negative impacts on local communities.
80	17.82	-4.02	13.79	SO10	Entire Indicator Moved to Guidance	(SO) Society	Local Communities	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.
81	27.21	-4.79	22.41	HR9	G4-HR8	(HR) Human Rights	Indigenous Rights	Total number of incidents of violations involving rights of indigenous people and actions taken.
82	41.05	-4.84	36.21	SO6	G4-SO6	(SO) Society	Public Policy	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.
83	16.29	-5.94	10.34	HR10	G4-HR9, G4-HR11	(HR) Human Rights	Assessment	Percentage and total number of operations that have been subject to Human Rights (HR) reviews and/or impact assessments.
84	18.22	-7.87	10.34	HR11	G4-HR12	(HR) Human Rights	Remediation	Number of grievances related to Human Rights (HR) filed, addressed, and resolved through formal grievance mechanisms.



sustainability — what matters?

The Aviation Sector



The Aviation Sector

"IT'S IMPORTANT TO US TO NOT ONLY TAKE CARE OF OUR STAKEHOLDERS, BUT ALSO TO **PROTECT OUR PLANET AND ITS NATURAL RESOURCES**. WE MINIMIZE OUR IMPACT ON THE ENVIRONMENT BY USING RESOURCES RESPONSIBLY, CONSERVING FUEL AND WATER, RECYCLING ONBOARD AND ON THE GROUND, EMPLOYING GREEN PURCHASING PRACTICES, AND IMPLEMENTING DESIGN AND CONSTRUCTION PRACTICES THAT MEET LEED STANDARDS FOR NEW CONSTRUCTION AND BUILDING RETROFITS." — Gary C. Kelly, Chairman of the Board, President and CEO, Southwest Airlines

"“This year we set a goal of achieving a 146 million gallon annual rate of fuel savings through our Fuel Smart program – a total that we were able to outdo. These achievements come at a time when the price of fuel continues to rise and **the challenge of climate change is becoming even more urgent.**” — Tom Horton, Chairman, President and CEO, American Airlines (AMR)

"ENVIRONMENTAL CONCERNS ARE AT THE TOP OF MOST PEOPLE'S LIST OF SIGNIFICANT ISSUES NOWADAYS, AND AS AN AIRPORT OPERATOR THAT IS LARGELY DEPENDENT ON THE TOURIS[M] INDUSTRY, WE REALIZE THAT **IT IS IN OUR BEST INTEREST TO ASSIST IN THE CONSERVATION OF THE NATURAL BEAUTY OF THE DESTINATIONS WHERE WE OPERATE.**" — Adolfo Castro Rivas, Chief Executive Officer, Aeropuertos Del Sureste (Asur)

"INTRODUCING SUSTAINABILITY PRACTICES IS, ADMITTEDLY, DISRUPTIVE. CHANGING THE WAY AN ORGANIZATION DOES THINGS IS NEVER EASY. BUT **SUSTAINABILITY ALSO SHIFTS THE CALCULUS** OF WHAT IT MEANS TO BE EFFICIENT. SHIFTING FROM A FOCUS ON TODAY'S COSTS TO A BIGGER RESOURCE VIEW IS BOTH APPROPRIATE AND NECESSARY." — Robert H. Gleason, Board Chair, San Diego International Airport (SDIA)



"By **using clean energy with the intention to reduce emission of greenhouse gas** [it] allows [us] to generate the least impact on society, and that would make the organization and society live peacefully together." — Sumet Photimane, Chairman, Airports of Thailand

"The FAA forecasts that ongoing NextGen work will save 1.4 billion gallons of fuel through 2018, reducing carbon emissions by 14 million metric tons annually—or **the equivalent of taking nearly 3 million cars off the road every year.**" — Brad Tilden, President & CEO, Alaska Air

"LAST YEAR WE **REDUCED OUR CARBON EMISSIONS BY A FURTHER 41,000 TONNES** AND AS BOURNEMOUTH AND EAST MIDLANDS AIRPORTS ARE NOW IN THEIR FIRST FULL YEAR OF CARBON NEUTRAL OPERATIONS, WE HAVE ACHIEVED OUR COMMITMENT FOR THESE AIRPORTS AND THAT WE REMAIN ON COURSE TO MEET OUR 2015 TARGET AT MANCHESTER AIRPORT." — Charlie Cornish, Chief Executive, Manchester Airports Group (M.A.G)

"SAS'S SUSTAINABILITY EFFORTS CONTINUED TO GAIN MOMENTUM AND WE ACCELERATED OUR ENVIRONMENTAL TARGETS, WHICH ARE NOW A **20% REDUCTION OF OUR FLIGHT EMISSIONS BY 2015**, COMPARED WITH 2005. WE ARE DETERMINED TO ATTAIN THIS AMBITIOUS TARGET AND HAVE INTRODUCED A NUMBER OF ACTIVITIES WITHIN THE FRAMEWORK OF OUR ENVIRONMENTAL MANAGEMENT SYSTEM TO SECURE THEIR FULFILLMENT. " — Rickard Gustafson, President and CEO, SAS

"**To be responsible with shareholder's investments is also to be efficient.** In the aviation business, a very energy and capital intensive sector, efficiency is essential for creating shareholder value. Fuel accounts for about 25 per cent of our annual cost base, for example, and every drop of fuel saved translates into an appreciable gain for the company." — Mika Vehvilainen, CEO, Finnair

"ONE OF OUR BIGGEST CHALLENGES IS THE CYCLICAL AND VOLATILE NATURE OF THE AVIATION INDUSTRY WHERE, MORE OFTEN THAN NOT, WE NEED TO FOCUS ON IMMEDIATE ISSUES SUCH AS RISING FUEL PRICES, OPERATIONAL DISRUPTIONS, ECONOMIC DOWNTURNS, NATURAL DISASTERS - OR EVEN SOCIAL UNREST... BUT WHILE WE NEED TO TAKE A PRAGMATIC APPROACH TO DEALING WITH THESE PROBLEMS IN THE SHORT TERM, IT IS VITAL THAT **OUR OVERARCHING STRATEGY FOR THE AIRLINE REFLECTS A CLEAR FOCUS ON THE LONGER TERM PICTURE.**" — Christopher Pratt, Chairman; John Slosar, Chief Executive, Cathay Pacific Airways

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Aviation Sector

1. Environment (EN)
2. Society (SO)
3. Human Rights (HR)
4. Product Responsibility (PR)
5. Economic (EC)
6. Labor Practices and Decent Work (LA)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Aviation Sector

1. Customer Health and Safety
2. Local Communities
3. Assessment
4. Transport
5. Biodiversity
6. Child Labor
7. Emissions, Effluents and Waste
8. Occupational Health and Safety
9. Energy
10. Economic Performance

Reports Info

Our analysis is based on information collected from 18 GRI reports of which:

- **44%** were declared GRI Application Level A or A+
- **39%** were declared GRI Application Level B or B+
- **11%** were declared GRI Application Level C or C+
- **1** report's GRI Application Levels was left **undeclared**
- and **44%** were assured by a third party (+)

Aviation Sector Reporters Included in Analysis

Airports of Thailand (AOT), Alaska Air Group, AMR, Cathay Pacific Airways, Commercial Aircraft Corporation of China, Enel, Finnair, Fraport AG, Grupo Aeroportuario del Sureste (ASUR), ITP (Industria de Turbo Propulsores), Manchester Airport Group (MAG), Mumbai International Airport, Munich Airport, San Diego International Airport, SAS USA, Schiphol Group, Southwest Airlines, Swedavia

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	53.05	24.73	77.78	EN5	G4-EN6	(EN) Environment	Energy	Energy saved due to conservation and efficiency improvements.
2	17.50	24.18	41.67	SO9	G4-SO2	(SO) Society	Local Communities	Operations with significant potential or actual negative impacts on local communities.
3	17.82	21.08	38.89	SO10	Entire Indicator Moved to Guidance	(SO) Society	Local Communities	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.
4	37.52	20.82	58.33	EN20	G4-EN21	(EN) Environment	Emissions, Effluents and Waste	NOx, SOx, and other significant air emissions by type and weight.
5	37.32	18.24	55.56	EN21	G4-EN22	(EN) Environment	Emissions, Effluents and Waste	Total water discharge by quality and destination.
6	48.48	18.20	66.67	EN6	G4-EN7	(EN) Environment	Energy	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.
7	18.54	17.58	36.11	EN15	G4-EN14	(EN) Environment	Biodiversity	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.
8	54.94	17.29	72.22	EN18	G4-EN19	(EN) Environment	Emissions, Effluents and Waste	Initiatives to reduce greenhouse gas emissions and reductions achieved.
9	30.70	16.53	47.22	EN19	G4-EN20	(EN) Environment	Emissions, Effluents and Waste	Emissions of ozone-depleting substances by weight.
10	33.57	16.43	50.00	PR2	G4-PR2	(PR) Product Responsibility	Customer Health and Safety	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.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	30.82	-3.04	27.78	EN30	G4-EN31, G4-EN32, G4-EN33, G4-EN34	(EN) Environment	Overall (Environmental)	Total environmental protection expenditures and investments by type.
76	36.40	-3.06	33.33	LA14	G4-LA13, G4-LA14, G4-LA15, G4-LA16	(LA) Labor Practices and Decent Work	Equal Remuneration for Women and Men	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.
77	31.02	-3.24	27.78	EN10	G4-EN10	(EN) Environment	Water	Percentage and total volume of water recycled and reused.
78	51.04	-3.82	47.22	LA10	G4-LA9	(LA) Labor Practices and Decent Work	Training and Education	Average hours of training per year per employee by gender, and by employee category.
79	23.80	-4.35	19.44	EN27	G4-EN28	(EN) Environment	Products and Services	Percentage of products sold and their packaging materials that are reclaimed by category.
80	36.20	-5.64	30.56	EN2	G4-EN2	(EN) Environment	Materials	Percentage of materials used that are recycled input materials.
81	30.70	-5.69	25.00	EC5	G4-EC5	(EC) Economic	Market Presence	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.
82	44.78	-5.89	38.89	HR5	G4-HR4	(HR) Human Rights	Freedom of Association and Collective Bargaining	Operations and significant suppliers 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.
83	42.37	-6.25	36.11	PR3	G4-PR3	(PR) Product Responsibility	Product and Service Labeling	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.
84	52.81	-8.36	44.44	LA2	G4-LA1	(LA) Labor Practices and Decent Work	Employment	Total number and rate of new employee hires and employee turnover by age group, gender, and region.



sustainability — what matters?

The Chemicals Sector



The Chemicals Sector

"LIKE MOST COMPANIES, WE REPORT ON HOW WE ADDRESS THE THREE ELEMENTS OF THE **"TRIPLE BOTTOM LINE"** — **ECONOMIC PROGRESS, ENVIRONMENTAL STEWARDSHIP AND SOCIAL RESPONSIBILITY**. BUT WE HAVE ADDED A FOURTH ELEMENT — SAFETY. BUILDING A STRONGER SAFETY CULTURE, AND EMBEDDING SAFETY CONSIDERATIONS INTO EVERYTHING WE DO, IS FOUNDATIONAL TO OUR SUCCESS, AND VITALLY IMPORTANT TO OUR CUSTOMERS." — Douglas M. Baker, Jr., Chairman of the Board & CEO, Nalco/Ecolab

"Uralkali for us is not just an efficient business, providing the maximum profit for our shareholders and investors. It is an opportunity to **contribute to the global food challenge**, because fertilisers are used to increase yields of all crops."

— Vladislav Baumgartner, Chief Executive Officer, Uralkali

"SUSTAINABILITY IS NOT JUST AN IMPERATIVE FOR THE PLANET – IT IS AN IMPERATIVE FOR BUSINESS. AND WHILE PROTECTING OUR PLANET AND MAINTAINING ECONOMIC PROSPERITY AT THE SAME TIME REQUIRES NEW PARADIGMS, THE TWO ARE NOT AT ODDS. IN FACT, THEY ARE INTERDEPENDENT. WHEN ONE GOES OUT OF BALANCE, THE OTHER IS SURE TO FOLLOW." — Andrew Liveris, Chairman of the Board of Directors, President & CEO, Dow Chemical

"I BELIEVE THAT **SOLVING THE ISSUES FACED IN PEOPLE'S LIVES AND SOCIETY** ... WHILE AT THE SAME TIME ACHIEVING BUSINESS GROWTH IN THESE AREAS WILL NECESSARILY CONSTITUTE CONTRIBUTION TO SOCIETY THROUGH BUSINESSES, AND AS SUCH BUSINESS GROWTH TRULY CAN BE SAID TO BE ON THE SAME AXLE AS CSR." — Naofumi Negishi, President, Sekisui Chemical

"[Our] focus on **improving resource efficiency** in our manufacturing operations and developing more sustainable products for our customers should make a major contribution to growth in the years ahead." — Tim Stevenson, Chairman, Johnson Matthey

"IN KEEPING WITH OUR STRATEGY OF **DEVELOPING INNOVATIVE BIORENEWABLE SPECIALTY CHEMICALS** TO MEET CUSTOMERS' UNMET NEEDS IN SELECT INDUSTRIES, WE REFOCUSED OUR SCIENCE & TECHNOLOGY INVESTMENTS ON THE TARGET MARKETS OF ADHESIVES, TIRES, ROADS & CONSTRUCTION, AND CHEMICAL INTERMEDIATES." — Kees Verhaar, President & CEO, Arizona Chemical

"Our customers increased their **focus on water, energy and raw material efficiency**. This trend is an opportunity for Kemira to further develop our offering and work closely with our customers to improve their profitability and sustainability." — Harri Kerminen, President & CEO, Kemira

"OF COURSE, I AM SATISFIED WITH OUR EXCELLENT FINANCIAL RESULT FOR 2011, BUT A COMPANY'S ROLE IN SOCIETY CANNOT SIMPLY BE SEEN AS PROVIDING FINANCIAL VALUE TO THE SHAREHOLDERS. I AM CONVINCED THAT FUTURE SUCCESS FOR HEXPOL WILL INCLUDE OUR ABILITY TO PROVIDE PRODUCTS AND SERVICES THAT **CONTRIBUTE TO SUSTAINABLE GROWTH AND DEVELOPMENT**."

— Georg Brunstam, President & CEO, HEXPOL

"Though our primary business is manufacturing petrochemicals, **our objective and goals are more inclusive**. We strive to measure our success in terms of the difference that we make in the communities we serve and to the people in them." — Mohammad Husain, President & CEO, Equate

"OUR PRODUCTS AND PRODUCTION PROCESSES ARE USING RESOURCES AND ENERGY MORE AND MORE EFFICIENTLY AND ARE THUS CONTINUALLY **REDUCING OUR IMPACT ON THE ENVIRONMENT**. THE INNOVATIONS THAT HAVE BEEN AND ARE BEING DEVELOPED FOR OUR BUSINESS UNITS PLAY A KEY ROLE IN THIS POSITIVE TREND." — Hariolf Kottmann, Chief Executive Officer, Clariant

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Chemicals Sector

1. Environment (EN)
2. Human Rights (HR)
3. Product Responsibility (PR)
4. Society (SO)
5. Economic (EC)
6. Labor Practices and Decent Work (LA)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Chemicals Sector

1. Assessment
2. Overall (Environmental)
3. Water
4. Customer Health and Safety
5. Emissions, Effluents and Waste
6. Prevention of Forced and Compulsory Labor
7. Remediation
8. Products and Services
9. Biodiversity
10. Child Labor

Reports Info

Our analysis is based on information collected from 60 GRI reports of which:

- **30%** were declared GRI Application Level A or A+
- **32%** were declared GRI Application Level B or B+
- **13%** were declared GRI Application Level C or C+
- **4** reports' GRI Application Levels were left **undeclared**
- and **35%** were assured by a third party (+)

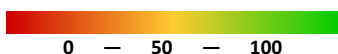
Chemicals Sector Reporters Included in Analysis

Air Products, Albemarle Corporation, American Chemical Society, Aquafil Spa, Arizona Chemical, Ashland, Aspen Pharmacare, BASF SE, Borouge, Chambal Fertilizers and Chemicals Limited, Cheminova, Clariant, Clarke, Croda, CYDSA, Dow Chemical, DuPont, DyStar Singapore, Eastman Chemical Company, Ecolab, Elekeiroz, Equate, Evonik Industries, Fauji Fertilizer Company Limited, Galp Energia, HEXPOL, Honam Petrochemical, Hospira, Huntsman Corporation, IK Industrievereinigung Kunststoffverpackungen, Incitec Pivot, Johnson Matthey, Jubilant Industries Limited, Jubilant Life Sciences Ltd, K+S, Kemira, Makhteshim Agan, Mexichem, Nalco Holdings, Northrop Grumman Corporation, Novamont, OAO Nizhnekamskneftekhim, Oil Refineries Ltd, Orica, Petrochina, Polykemi, Praxair, Praxair México y Centro America, Profertil, PTT Chemical Public Company Limited, QUIMICRYL S/A, RadiciGroup- Radici Partecipazioni SPA, Sekisui Chemical, SK Chemicals, SOLVAY s.a., Sumitomo Bakelite, Sumitomo Chemicals, Symrise AG, Tikkurila, Uralkali

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	37.52	20.82	58.33	EN20	G4-EN21	(EN) Environment	Emissions, Effluents and Waste	NOx, SOx, and other significant air emissions by type and weight.
2	37.32	14.35	51.67	EN21	G4-EN22	(EN) Environment	Emissions, Effluents and Waste	Total water discharge by quality and destination.
3	56.34	9.50	65.83	EN22	G4-EN23	(EN) Environment	Emissions, Effluents and Waste	Total weight of waste by type and disposal method.
4	29.05	9.29	38.33	EN9	G4-EN9	(EN) Environment	Water	Water sources significantly affected by withdrawal of water.
5	30.70	7.64	38.33	EN19	G4-EN20	(EN) Environment	Emissions, Effluents and Waste	Emissions of ozone-depleting substances by weight.
6	42.37	7.64	50.00	PR3	G4-PR3	(PR) Product Responsibility	Product and Service Labeling	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.
7	44.26	7.41	51.67	EN23	G4-EN24	(EN) Environment	Emissions, Effluents and Waste	Total number and volume of significant spills.
8	45.14	7.36	52.50	PR1	G4-PR1 (Data points moved to Guidance)	(PR) Product Responsibility	Customer Health and Safety	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.
9	35.47	7.03	42.50	EN12	G4-EN12	(EN) Environment	Biodiversity	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.
10	18.54	6.47	25.00	EN15	G4-EN14	(EN) Environment	Biodiversity	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	32.54	-8.37	24.17	HR3	G4-HR2	(HR) Human Rights	Investment and Procurement Practices	Total hours of employee training on policies and procedures concerning aspects of Human Rights (HR) that are relevant to operations, including the percentage of employees trained.
76	54.94	-9.10	45.83	EN18	G4-EN19	(EN) Environment	Emissions, Effluents and Waste	Initiatives to reduce greenhouse gas emissions and reductions achieved.
77	58.15	-9.81	48.33	LA13	G4-LA12	(LA) Labor Practices and Decent Work	Diversity and Equal Opportunity	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.
78	48.31	-9.98	38.33	SO4	G4-SO5	(SO) Society	Corruption	Actions taken in response to incidents of corruption.
79	39.25	-10.07	29.17	LA6	G4-LA5	(LA) Labor Practices and Decent Work	Occupational Health and Safety	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.
80	48.48	-10.14	38.33	EN6	G4-EN7	(EN) Environment	Energy	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.
81	37.76	-10.26	27.50	EC9	G4-EC8 (Data points moved to Guidance)	(EC) Economic	Indirect Economic Impacts	Understanding and describing significant indirect economic impacts, including the extent of impacts.
82	32.26	-10.59	21.67	LA9	G4-LA8	(LA) Labor Practices and Decent Work	Occupational Health and Safety	Health and safety topics covered in formal agreements with trade unions.
83	41.05	-11.05	30.00	SO6	G4-SO6	(SO) Society	Public Policy	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.
84	51.61	-11.60	40.00	PR5	G4-PR5 (Data points moved to Guidance)	(PR) Product Responsibility	Product and Service Labeling	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.



sustainability — what matters?

The Commercial Services Sector



The Commercial Services Sector

" WE ACKNOWLEDGE THAT, ALTHOUGH WE HAVE A LOW DIRECT ENVIRONMENTAL IMPACT, AS A LEADING TECHNOLOGY PROVIDER WE HAVE THE RESPONSIBILITY TO MINIMIZE THE IMPACT OF OUR OPERATIONS WHILST HELPING THE TRAVEL INDUSTRY IN ITS EFFORTS TOWARDS SUSTAINABILITY. WE DO SO BY DEVELOPING TECHNOLOGY SOLUTIONS THAT HELP AIRLINES AND OTHER INDUSTRY STAKEHOLDERS TO **IMPROVE THE ENVIRONMENTAL PERFORMANCE** IN OUR INDUSTRY." — Luis Maroto , President & CEO, Amadeus

"We made it clear that we were proud of our radical heritage. Communities need our support. Poverty needs addressing at home and abroad. Climate change must be tackled. Young people need to be inspired. And **co-operation itself must have investment** if it is to grow and flourish."

— Len Wardle, Chair, The Co-Operative

"WE PROMOTE ECONOMIC AND SOCIAL PROSPERITY THROUGH TRANSPARENCY AND GOOD GOVERNANCE. WE COMMIT TO OUR COMMUNITIES THROUGH ENTREPRENEURSHIP AND VOLUNTEERISM. AND WE **IMPROVE ENVIRONMENTAL STEWARDSHIP** IN TWO WAYS: BY GUIDING OUR CLIENTS THROUGH THEIR SUSTAINABILITY JOURNEYS AND BY IMPLEMENTING PROGRAMS THAT REDUCE OUR OWN ENVIRONMENTAL FOOTPRINT." — Stephen R. Howe, Jr., Americas Managing Partner, Ernst & Young (USA)

"THIS PAST YEAR, TERADATA'S EMPLOYEES AND OUR EXTENDED ECOSYSTEM **FURTHERED A CULTURE OF GLOBAL SUSTAINABILITY AND SOCIAL RESPONSIBILITY** – DEMONSTRATED BY OUR COMMUNITY RELATIONS PROGRAMS, PRACTICES AND BEHAVIORS, AND ENVIRONMENTAL INITIATIVES FOR BOTH OPERATIONS AND ANALYTIC DATA SOLUTIONS."

— Mike Koehler, President & CEO, Teradata



"Our environmental compliance and reporting continued to lead most of our peers and enables us to deliver value for money through more competitive overheads. To drive better returns to our shareholders, we have **focused on reducing energy consumption** and travel where possible." — Andy Green, CEO Logica

"At the heart of [our stakeholders'] concerns are ethics, governance, quality and independence and the well being of our professionals. The message is clear and is aligned to KPMG's understanding: these are **attributes of sustainability**, and our main contribution to society." — Pedro Melo, Chairman, KPMG in Brazil

"FURTHERING OUR COMMITMENT TO INTERNATIONAL EFFORTS ON CORPORATE RESPONSIBILITY, SAS JOINED THE UN GLOBAL COMPACT, AN INITIATIVE FOR BUSINESSES THAT ARE COMMITTED TO ALIGNING THEIR OPERATIONS AND STRATEGIES WITH **10 UNIVERSALLY ACCEPTED PRINCIPLES IN THE AREAS OF HUMAN RIGHTS, LABOR, ENVIRONMENT AND ANTI-CORRUPTION.**"

— Jim Goodnight, CEO, SAS Singapore

"OUR BIGGEST CONTRIBUTION TO SUSTAINABLE DEVELOPMENT COMES FROM OUR IT SERVICES. BASED ON OUR CALCULATIONS OF OUR DIGITAL TRANSACTION SERVICES AND OTHER IDENTIFIED SERVICES REPLACING PAPER, THE REDUCTION OF CO2 EMISSIONS ACHIEVED FOR CUSTOMERS HAS INCREASED[...], BY FAR EXCEEDING OUR OWN EMISSIONS – **WE ARE PROUD OF OUR CONTRIBUTION TO SUSTAINABLE DEVELOPMENT!**"

— Kimmo Alkio, President and CEO, Tieto

"One of the key challenges we face is to **embed sustainability** in all of our service offerings. We have made progress in this area, but we are raising our ambitions every year. " — R.J.M. Dassen, Chairman of the Executive Board, Chief Executive Officer; C.J.G.M. de Boer, Member of the Executive Board, CFO, COO, and Deputy CEO; J. Volkers, Member of the Executive Board, Chief Clients & Markets Officer, Deloitte (Netherlands)

"ABM'S BOARD OF DIRECTORS THIS YEAR FURTHER COMMITTED TO **ADVANCING OUR CORPORATE SOCIAL RESPONSIBILITY INITIATIVES**. THE BOARD CHARTERED THE NEW CORPORATE CITIZENSHIP AND COMMUNICATIONS COMMITTEE TO ADVISE THE BOARD AND MANAGEMENT ON POLICIES, STRATEGIES AND PRACTICES INVOLVING, AMONG OTHER AREAS: SUSTAINABILITY AND ENVIRONMENTAL PRACTICES; GREEN ENERGY; AND CORPORATE PHILANTHROPY." — Henrik C. Slipsager , President and Chief Executive Officer, ABM Industries

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Commercial Services Sector

1. Society (SO)
2. Economic (EC)
3. Labor Practices and Decent Work (LA)
4. Human Rights (HR)
5. Product Responsibility (PR)
6. Environment (EN)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Commercial Services Sector

1. Customer Privacy
2. Anti-Competitive Behavior
3. Training and Education
4. Non-Discrimination
5. Compliance
6. Diversity and Equal Opportunity
7. Economic Performance
8. Assessment
9. Freedom of Association and Collective Bargaining
10. Corruption

Reports Info

Our analysis is based on information collected from 39 GRI reports of which:

- **31%** were declared GRI Application Level A or A+
- **38%** were declared GRI Application Level B or B+
- **23%** were declared GRI Application Level C or C+
- **3** reports' GRI Application Levels were left **undeclared**
- and **51%** were assured by a third party (+)

Commercial Services Sector Reporters Included in Analysis

ABM Industries Incorporated, Accenture Spain, Amadeus, Antalis AG, Antaviana, Atento (Spain), Australian Centre for Corporate Social Responsibility (ACCSR), Autodesk, Cognizant, Covanta Energy, CSS Gruppe, Deloitte LLP, Deloitte Netherlands, Deloitte Spain, Deloitte USA, DM9DDB, DNV AS, Enterprise Holdings (EHI), Ernst & Young Brazil, Ernst & Young Netherlands, Ernst & Young Sweden, Ernst & Young Switzerland, Ernst & Young USA, KPMG Brazil, Landcom, LaVola, Logica, Multi Mall Management Portugal, Paharpur Business Centre, Parsons Brinckerhoff, PricewaterhouseCoopers (PwC) Netherlands, Randstad Sesa Select, SAS Singapore, Securitas Argentina, Société Générale de Surveillance (SGS) Switzerland, Teradata, The Co-operative, Tieto Corporation, Zofri

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	35.42	14.58	50.00	PR8	G4-PR8	(PR) Product Responsibility	Customer Privacy	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.
2	52.77	12.62	65.38	EC8	G4-EC7 (Data points moved to Guidance)	(EC) Economic	Indirect Economic Impacts	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.
3	52.77	11.34	64.10	LA12	G4-LA11	(LA) Labor Practices and Decent Work	Training and Education	Percentage of employees receiving regular performance and career development reviews, by gender.
4	44.74	10.39	55.13	PR9	G4-PR9	(PR) Product Responsibility	Compliance	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.
5	52.81	10.02	62.82	LA2	G4-LA1	(LA) Labor Practices and Decent Work	Employment	Total number and rate of new employee hires and employee turnover by age group, gender, and region.
6	42.78	9.79	52.56	SO7	G4-SO7	(SO) Society	Anti-Competitive Behavior	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.
7	49.68	9.30	58.97	SO8	G4-SO8, G4-SO9, G4-SO10, G4-SO11	(SO) Society	Compliance	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.
8	46.31	8.83	55.13	EC4	G4-EC4	(EC) Economic	Economic Performance	Significant financial assistance received from government.
9	50.24	7.46	57.69	HR4	G4-HR3	(HR) Human Rights	Non-Discrimination	Total number of incidents of discrimination and corrective actions taken.
10	51.61	7.37	58.97	PR5	G4-PR5 (Data points moved to Guidance)	(PR) Product Responsibility	Product and Service Labeling	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	18.54	-14.69	3.85	EN15	G4-EN14	(EN) Environment	Biodiversity	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.
76	29.05	-14.95	14.10	EN9	G4-EN9	(EN) Environment	Water	Water sources significantly affected by withdrawal of water.
77	29.57	-15.47	14.10	EN13	G4-EN13	(EN) Environment	Biodiversity	Habitats protected or restored.
78	37.32	-15.52	21.79	EN21	G4-EN22	(EN) Environment	Emissions, Effluents and Waste	Total water discharge by quality and destination.
79	35.47	-16.24	19.23	EN12	G4-EN12	(EN) Environment	Biodiversity	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.
80	45.14	-16.93	28.21	PR1	G4-PR1 (Data points moved to Guidance)	(PR) Product Responsibility	Customer Health and Safety	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.
81	33.31	-17.92	15.38	EN14	Entire Indicator Moved to Guidance	(EN) Environment	Biodiversity	Strategies, current actions, and future plans for managing impacts on biodiversity.
82	37.52	-18.28	19.23	EN20	G4-EN21	(EN) Environment	Emissions, Effluents and Waste	NOx, SOx, and other significant air emissions by type and weight.
83	44.26	-18.62	25.64	EN23	G4-EN24	(EN) Environment	Emissions, Effluents and Waste	Total number and volume of significant spills.
84	42.37	-19.29	23.08	PR3	G4-PR3	(PR) Product Responsibility	Product and Service Labeling	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.



sustainability — what matters?

The Computers Sector



The Computers Sector

"BEYOND DIRECT SERVICE TO THE COMMUNITY, WE MADE **SIGNIFICANT STRIDES IN THE AREAS OF HUMAN RIGHTS AND ENVIRONMENTAL SUSTAINABILITY**. WE CONSULTED WITH BUSINESSES, GOVERNMENT AND OTHER KEY STAKEHOLDERS TO DEVELOP A HUMAN RIGHTS STATEMENT THAT BRINGS TOGETHER LONG-STANDING POLICIES ON ISSUES SUCH AS PRIVACY, SECURITY, FREE EXPRESSION AND LABOR RIGHTS. AND, WE EXCEEDED OUR GOAL TO CUT CARBON EMISSIONS BY 30 PERCENT COMPARED WITH 2007, DUE IN PART TO THE 1.1 BILLION KILOWATT HOURS OF GREEN POWER WE PURCHASED, THE THIRD MOST OF ANY US COMPANY." — Steven A. Ballmer, CEO, Microsoft

"This core philosophy of advancing human potential is not limited to Dell solutions and product creation. We are also applying it to how we **invest in and innovate on behalf of our planet and our people**. It is ingrained in our sustainability and giving practices as well as in our relationships with our global team." — Michael Dell, Chairman and CEO, Dell

"WE'RE HELPING IMPROVE WORLD WORKING AND LIVING STANDARDS THROUGH THE POWER AND LEVERAGE OF OUR SUPPLY CHAIN. WE'RE [ALSO] **HELPING MAKE THE WORLD GREENER** BY CONTINUING TO MEET AND EXCEED OUR INDUSTRY-LEADING GOALS FOR REDUCING THE ENVIRONMENTAL IMPACT OF OUR OPERATIONS AND PRODUCTS, AND BY HELPING OUR CUSTOMERS REDUCE THEIR ENVIRONMENTAL IMPACT." — Meg Whitman, CEO, Hewlett Packard (HP)

"WE CONTINUED TO FACE CHALLENGES IN THE AREAS OF WATER CONSERVATION AND CHEMICAL WASTE REDUCTION, BUT WE HAVE **SET NEW 2020 ENVIRONMENTAL GOALS** TO DRIVE CONTINUOUS IMPROVEMENT IN BOTH OUR MANUFACTURING OPERATIONS AND THE ENERGY EFFICIENCY OF OUR PRODUCTS." — Paul S. Otellini, President & Chief Executive Officer, Intel



"By leading the IT industry's shift from physical to virtual to cloud, we will enable companies to **reduce carbon emissions** while increasing efficiency and lowering costs." — Bill McCracken, Chief Executive Officer; Art Weinbach, Chairman of the Board, CA Technologies

"Our aim now is to turn **great preparation into great results**. Our five-year sustainability goals, to reduce energy, water and greenhouse gas emissions per chip, will help keep us on track." — Rich Templeton, Chairman, President and Chief Executive Officer, Texas Instruments

"[W]E REMAIN ONE OF THE 45 COMPANIES PARTICIPATING IN THE UNGC LEAD PROGRAM — **SIGNALING OUR COMMITMENT TO THE PRINCIPLES OF HUMAN RIGHTS, ENVIRONMENTAL PROTECTION, AND BUSINESS ETHICS EMBEDDED IN THE GLOBAL COMPACT FRAMEWORK.**" — Steve Bennett, President, CEO & Chairman, Symantec

"INTERNALLY, WE WILL REMAIN COMMITTED TO OUR WORK ON DIVERSITY AND INCLUSION, ETHICAL BUSINESS PRACTICES AND CULTIVATING A SUPPORTIVE, PRODUCTIVE WORK ENVIRONMENT. EXTERNALLY, WE WILL CONTINUE TO **BE GOOD NEIGHBORS IN OUR COMMUNITIES**, PROTECT THE ENVIRONMENT AND ENSURE THAT OUR SUPPLIERS MEET THE SAME EXPECTATIONS WE HOLD OURSELVES ACCOUNTABLE FOR WHILE ENGAGING WITH OUR STAKEHOLDERS OPENLY AND HONESTLY." — Rory Read, CEO and President, Advanced Micro Devices (AMD)

"I am particularly proud of the fact that we have chosen remanufacturing and reuse over recycling and were able to divert over 49 million pounds of materials from the landfills in 2012. This enabled us to **save more natural resources, use less energy, and reduce waste**. In addition, we offset our energy use in the United States through our commitment to green energy." — James J. Cerkleski, CEO, Clover Technologies

"[THE] SHARED BELIEF IN A HIGHER PURPOSE REAFFIRMS ASPIRATIONS AND VALUES THAT HAVE BEEN AT THE CORE OF THIS ENTERPRISE SINCE ITS INCEPTION, MORE THAN A CENTURY AGO. THESE NEVER CHANGE. BUT THEY ARE BEING REANIMATED AND REDIRECTED TODAY THANKS TO A RADICALLY NEW ERA IN TECHNOLOGY—THE EMERGENCE OF NEW TOOLS AND WAYS OF WORKING THAT CAN **MAKE OUR WORLD MORE SUSTAINABLE, EFFICIENT, EQUITABLE AND INTELLIGENT.**" — Virginia M. Rometty, President and Chief Executive Officer, IBM

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Computers Sector

1. Human Rights (HR)
2. Environment (EN)
3. Society (SO)
4. Economic (EC)
5. Product Responsibility (PR)
6. (LA) Labor Practices and Decent Work

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Financial Services Sector

1. Transport
2. Assessment
3. Products and Services
4. Remediation
5. Public Policy
6. Prevention of Forced and Compulsory Labor
7. Freedom of Association and Collective Bargaining
8. Child Labor
9. Emissions, Effluents and Waste
10. Indirect Economic Impacts

Reports Info

Our analysis is based on information collected from 13 GRI reports of which:

- **62%** were declared GRI Application Level A or A+
- **15%** were declared GRI Application Level B or B+
- **8%** were declared GRI Application Level C or C+
- **2** reports' GRI Application Levels were left **undeclared**
- and **38%** were assured by a third party (+)

Computers Sector Reporters Included in Analysis

AMD (Advanced Micro Devices), CA Technologies, Clover Technologies, Dell, Hewlett Packard (HP), IBM, iiyama corporation, Indra, Intel Corporation, Microsoft Corporation, Symantec, Tata Consultancy Services (TCS), Texas Instruments

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	35.51	45.26	80.77	EN29	G4-EN30	(EN) Environment	Transport	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.
2	23.80	41.59	65.38	EN27	G4-EN28	(EN) Environment	Products and Services	Percentage of products sold and their packaging materials that are reclaimed by category.
3	30.70	38.54	69.23	EN19	G4-EN20	(EN) Environment	Emissions, Effluents and Waste	Emissions of ozone-depleting substances by weight.
4	16.29	37.56	53.85	HR10	G4-HR9, G4-HR11	(HR) Human Rights	Assessment	Percentage and total number of operations that have been subject to Human Rights (HR) reviews and/or impact assessments.
5	44.74	36.03	80.77	EN17	G4-EN17, G4-EN18	(EN) Environment	Emissions, Effluents and Waste	Other relevant indirect greenhouse gas emissions by weight.
6	41.05	35.88	76.92	SO6	G4-SO6	(SO) Society	Public Policy	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.
7	42.74	34.19	76.92	EC6	G4-EC9	(EC) Economic	Market Presence	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.
8	39.25	33.84	73.08	HR2	G4-HR10	(HR) Human Rights	Investment and Procurement Practices	Percentage of significant suppliers, contractors, and other business partners that have undergone Human Rights (HR) screening and actions taken.
9	18.22	31.79	50.00	HR11	G4-HR12	(HR) Human Rights	Remediation	Number of grievances related to Human Rights (HR) filed, addressed, and resolved through formal grievance mechanisms.
10	49.36	31.42	80.77	EC2	GF-EC2	(EC) Economic	Economic Performance	Financial implications and other risks and opportunities for the organization's activities due to climate change.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	30.70	7.77	38.46	EC5	G4-EC5	(EC) Economic	Market Presence	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.
76	58.15	7.24	65.38	LA13	G4-LA12	(LA) Labor Practices and Decent Work	Diversity and Equal Opportunity	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.
77	35.42	6.89	42.31	PR8	G4-PR8	(PR) Product Responsibility	Customer Privacy	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.
78	31.85	6.62	38.46	PR4	G4-PR4	(PR) Product Responsibility	Product and Service Labeling	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.
79	57.54	4.00	61.54	EN8	G4-EN8	(EN) Environment	Water	Total water withdrawal by source.
80	50.24	3.61	53.85	HR4	G4-HR3	(HR) Human Rights	Non-Discrimination	Total number of incidents of discrimination and corrective actions taken.
81	46.31	-0.15	46.15	EC4	G4-EC4	(EC) Economic	Economic Performance	Significant financial assistance received from government.
82	52.81	-2.80	50.00	LA2	G4-LA1	(LA) Labor Practices and Decent Work	Employment	Total number and rate of new employee hires and employee turnover by age group, gender, and region.
83	30.82	-3.89	26.92	EN30	G4-EN31, G4-EN32, G4-EN33, G4-EN34	(EN) Environment	Overall (Environmental)	Total environmental protection expenditures and investments by type.
84	66.41	-4.87	61.54	LA1	G4-10 (Moved to 'Organizational Profile' in G4)	(LA) Labor Practices and Decent Work	Employment	Total workforce by employment type, employment contract, and region, broken down by gender.



sustainability — what matters?

The Conglomerates Sector



The Conglomerates Sector

"DURING THE YEAR UNDER REVIEW, WE HAVE SEEN NUMEROUS CONTRIBUTIONS TO SUSTAINABILITY THROUGH INNOVATIVE INITIATIVES SUCH AS RENEWABLE ENERGY LIGHTING, CO-GENERATION UTILISING WASTE HEAT OF GENERATORS, MANUFACTURE OF BIO-DIESEL USING WASTE COOKING OIL AND A COMPLETELY ORGANIC HYDROPONICS GARDEN. WHAT IS REMARKABLE IS THAT ALL THESE CONTRIBUTIONS HAVE COME FROM OUR OWN STAFF AND WERE DEVELOPED IN-HOUSE USING MAINLY RECYCLED MATERIAL. THIS IS AN INDICATION THAT **THE CULTURE OF SUSTAINABILITY AND INNOVATION IS BECOMING A PART OF THE DNA OF THE GROUP.**" — Susantha Ratnayake, Chairman, John Keells Group

"2011 showed us that SEKEM's **sustainable business model proved resilient** to these exogenous shocks. It reinforces and validates our strategy to include human development and to not only incorporate economic but also societal and cultural life as well as the ecology into all our management considerations." — Helmy Abouleish, Managing Director, SEKEM Group

"INTERNALLY, OUR CODE OF CONDUCT CONTINUES TO BE OUR GUIDING PRINCIPLE. BUT WE ALSO MONITOR HOW OUR SUPPLIERS COMPLY WITH THE CODE'S PRINCIPLES OF RESPONSIBILITY. FURTHERMORE, WE ENCOURAGE BOTH SUPPLIERS AND PARTNERS TO FOLLOW OUR LEAD AND **ADOPT THE UN GLOBAL COMPACT'S PRINCIPLES FOR RESPONSIBLE BUSINESS PRACTICES.**" — Peter Nilsson, President & CEO, Trelleborg Group

"For the coming year, the top three priorities for the Group will be to improve safety, boost energy efficiency, and enhance our talent development and retention programmes so that we are able to position the Group for **sustainable growth.**" — Choo Chiau Beng, Chief Executive Officer, Keppel Corporation

"OUR COMPANY PRODUCES THE MEANS TO DRIVE OUR CARS AND BUSES, LIGHT UP OUR HOMES AND KEEP OUR INDUSTRIES RUNNING. UNARGUABLY, THE SECTORS' IMPACT ON THE ENVIRONMENT, ECONOMY, AND SOCIETY IS IMMENSE. ONE OF OUR BIGGEST CHALLENGES IN OPERATING SUCH A LARGE PORTFOLIO LIES IN **MAXIMISING ITS POSITIVE IMPACT ON THE PLANET.**" — Naresh Nayyar, Chief Executive Officer, Essar Shipping

"WE HAVE BEEN PRACTICING SUSTAINABILITY FOR MUCH OF BALL'S 132-YEAR HISTORY, AND WE HAVE MADE GREAT PROGRESS ON THIS JOURNEY. OVER THE PAST FIVE YEARS, WE HAVE FOCUSED ON MEASURING AND IMPROVING OUR SUSTAINABILITY PERFORMANCE WITHIN OUR FACILITIES. WE HAVE ALSO BROADENED OUR SCOPE TO COLLABORATE WITH CUSTOMERS AND SUPPLIERS TO **DETERMINE OPPORTUNITIES THAT PROVIDE THE GREATEST SUSTAINABILITY IMPACT** WITHIN THE SUPPLY CHAIN OF OUR PRODUCTS." — John A. Hayes, President and Chief Executive Officer, Ball Corporation

"WE KNOW THAT WE DON'T HAVE ALL THE ANSWERS TO THE SUSTAINABILITY CHALLENGES WE FACE, BUT **WE BELIEVE THAT WE DO ASK THE RIGHT QUESTIONS**—AND WE ACT ON WHAT WE LEARN. WE'RE COMMITTED TO PURSUING A PRECAUTIONARY APPROACH TO THE CSR ISSUES ON OUR HORIZON OVER THE NEXT THREE TO FIVE YEARS, SUPPORTED BY ACTIVE RISK MANAGEMENT POLICIES AND PROCEDURES." — Pierre Beaudoin, President & CEO; Daniel Desjardins, Senior Vice President, General Counsel and CSR Chairman, Bombardier



"In a challenging global economic environment and an even more difficult national one, we all have to set the foundations for a **better future for ourselves and the future generations**, something completely aligned with the concept of responsible and sustainable operation." — Apostolos Petalas, CEO, Fourlis Group

"WE RECOGNISE THAT THERE ARE CHALLENGES RELATED TO THE CREATION OF LONG TERM SUSTAINABLE DEVELOPMENT IN GROWTH MARKETS, SUCH AS INCREASED RESOURCE USE, PROTECTION OF HUMAN RIGHTS AND CLIMATE CHANGE. **WE FOCUS ON DOING BUSINESS IN A RESPONSIBLE MANNER**, NOT LEAST ENABLING LOCAL BUSINESSES TO EXPAND AND TAKE RESPONSIBILITY FOR THEIR PEOPLE AND THEIR ENVIRONMENT." — A.P. Moller, Executive Board, Maersk Group

"Going forward, **the implementation of CSR programs is expected** to continue to improve in terms of the number of activities, program outreach, and quality of execution. At the same time, these CSR programs need to be effectively communicated and made known to the broader segments of the general public." — Budi Setiadharna, President Commissioner, Astra International

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Conglomerates Sector

1. Society (SO)
2. Labor Practices and Decent Work (LA)
3. Environment (EN)
4. Product Responsibility (PR)
5. Economic (EC)
6. Human Rights (HR)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Conglomerates Sector

1. Child Labor
2. Water
3. Compliance
4. Prevention of Forced and Compulsory Labor
5. Employment
6. Non-Discrimination
7. Training and Education
8. Freedom of Association and Collective Bargaining
9. Economic Performance
10. Marketing Communications

Reports Info

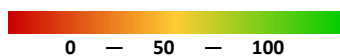
Our analysis is based on information collected from 23 GRI reports of which:

- **17%** were declared GRI Application Level A or A+
- **61%** were declared GRI Application Level B or B+
- **17%** were declared GRI Application Level C or C+
- **1** report's GRI Application Levels was left **undeclared**
- and **52%** were assured by a third party (+)

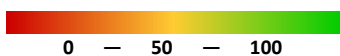
Conglomerates Sector Reporters Included in Analysis

3M Company, ALFA, Astra International, Ball Corporation, Bayer AG, Bombardier, Essar Shipping, Furlis Group of Companies, Georg Fischer, John Keells Group, Keppel Corporation, Maersk Group, Mytilneos Holdings S.A., Piepenbrock Unternehmensgruppe, Reliance Industries Limited, SEKEM Group, Sembcorp Industries Ltd, Sime Darby Berhad, Suez Environment, TASA, ThyssenKrupp AG, Trelleborg Group, Votorantim Industrial S/A

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	44.26	23.13	67.39	EN23	G4-EN24	(EN) Environment	Emissions, Effluents and Waste	Total number and volume of significant spills.
2	44.74	22.66	67.39	PR9	G4-PR9	(PR) Product Responsibility	Compliance	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.
3	37.52	21.18	58.70	EN20	G4-EN21	(EN) Environment	Emissions, Effluents and Waste	NOx, SOx, and other significant air emissions by type and weight.
4	65.01	19.78	84.78	EN3	G4-EN3	(EN) Environment	Energy	Direct energy consumption by primary energy source.
5	56.34	19.75	76.09	EN22	G4-EN23	(EN) Environment	Emissions, Effluents and Waste	Total weight of waste by type and disposal method.
6	50.36	19.21	69.57	HR6	G4-HR5	(HR) Human Rights	Child Labor	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.
7	31.02	18.99	50.00	EN10	G4-EN10	(EN) Environment	Water	Percentage and total volume of water recycled and reused.
8	52.81	18.94	71.74	LA2	G4-LA1	(LA) Labor Practices and Decent Work	Employment	Total number and rate of new employee hires and employee turnover by age group, gender, and region.
9	57.54	18.55	76.09	EN8	G4-EN8	(EN) Environment	Water	Total water withdrawal by source.
10	66.65	18.13	84.78	EN16	G4-EN15, G4-EN16	(EN) Environment	Emissions, Effluents and Waste	Total direct and indirect greenhouse gas emissions by weight.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	43.70	-2.39	41.30	EN1	G4-EN1	(EN) Environment	Materials	Materials used by weight or volume.
76	16.29	-3.24	13.04	HR10	G4-HR9, G4-HR11	(HR) Human Rights	Assessment	Percentage and total number of operations that have been subject to Human Rights (HR) reviews and/or impact assessments.
77	43.14	-4.00	39.13	EN7	G4-EN6	(EN) Environment	Energy	Initiatives to reduce indirect energy consumption and reductions achieved.
78	21.67	-4.27	17.39	EN24	G4-EN25	(EN) Environment	Emissions, Effluents and Waste	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.
79	32.54	-4.28	28.26	HR3	G4-HR2	(HR) Human Rights	Investment and Procurement Practices	Total hours of employee training on policies and procedures concerning aspects of Human Rights (HR) that are relevant to operations, including the percentage of employees trained.
80	35.51	-7.25	28.26	EN29	G4-EN30	(EN) Environment	Transport	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.
81	33.35	-7.25	26.09	HR1	G4-HR1	(HR) Human Rights	Investment and Procurement Practices	Percentage and total number of significant investment agreements and contracts that include Human Rights (HR) clauses or that have undergone Human Rights (HR) screening.
82	51.61	-8.12	43.48	PR5	G4-PR5 (Data points moved to Guidance)	(PR) Product Responsibility	Product and Service Labeling	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.
83	37.76	-9.49	28.26	EC9	G4-EC8 (Data points moved to Guidance)	(EC) Economic	Indirect Economic Impacts	Understanding and describing significant indirect economic impacts, including the extent of impacts.
84	44.74	-9.96	34.78	EN17	G4-EN17, G4-EN18	(EN) Environment	Emissions, Effluents and Waste	Other relevant indirect greenhouse gas emissions by weight.



sustainability — what matters?

The Construction Sector



The Construction Sector

"WE CONTINUE TO BELIEVE THAT OUR COMMITMENT TO SUSTAINABILITY IS **SIMPLY THE RIGHT THING TO DO** FOR OUR CUSTOMERS, OUR EMPLOYEES, OUR STOCKHOLDERS, OUR COMPANY AND THE ENVIRONMENT. ...WE INTEND TO KEEP MOVING FORWARD, WORKING TOWARD ACHIEVING NEW GOALS THROUGH OUR COMPANY-WIDE MY HOME. MY EARTH.® PROGRAM. OUR GOALS ARE CENTERED AROUND THE CATEGORIES OF CONSUMER BENEFITS AND AWARENESS, ENERGY EFFICIENCY AND BUILDING SCIENCE INNOVATION, WATER EFFICIENCY AND CONSERVATION, AND WASTE REDUCTION." — Jeffrey T. Mezger, President & CEO, KB Home

"In 2011, Dessau became one of the first engineering-construction firms in Canada to adopt a **Sustainable Development Policy**. This policy pursues ambitious albeit achievable goals relating to corporate governance, employee commitment and the impact of our operations and projects."

— Jean-Pierre Sauriol, President and CEO, Dessau

"WE BELIEVE THAT **OUR FOCUS ON SUSTAINABILITY WILL MAKE OUR BUSINESS MORE RESILIENT IN THE YEARS TO COME**. BAM LED THE CONSTRUCTION INDUSTRY IN EMBEDDING HEALTH AND SAFETY PRINCIPLES, AND WE ARE COMMITTED TO ACHIEVING SIMILAR PROGRESS ON SUSTAINABILITY. WE BELIEVE IT'S ESSENTIAL FOR THE LONG TERM SUCCESS OF OUR BUSINESS." — N. J. deVries, M. J. Rogers, J. Ruis, R. P. van Wingerden, Executive Board, Royal BAM Group

"POSCO E&C IS FIRMLY COMMITTED TO IMPROVING THE ENVIRONMENT AND SAFETY MANAGEMENT SYSTEM CONSTANTLY AS WELL AS TO INITIATING ONSITE ACCIDENT PREVENTION ACTIVITIES TO **INCREASE AWARENESS OF OUR RESPONSIBILITY TO PROTECT THE ENVIRONMENT AND WORKERS** AT ALL TIMES AT EVERY PROJECT SITE." — Chung, Dong-Hwa, Vice Chairman & CEO, POSCO Engineering & Construction Co.

"As a large construction company we have a **huge responsibility to society and the environment**, as we are privileged to work in surroundings which will form the backdrop to our lives. Here both the small and the major decisions call for respect and caution." — Karl-Heinz Strauss, CEO, Allgemeine Baugesellschaft – A. Porr

"NOT JUST ON THE ENVIRONMENTAL FRONT, WE HAVE ALSO BEEN **ACTIVELY WORKING TOWARDS RAISING THE LIVING STANDARDS** OF THE COMMUNITIES THAT SURROUND US AND THE SOCIETY AS A WHOLE. WE HAVE CONTRIBUTED CONSIDERABLE AMOUNTS FROM OUR PROFITS TOWARDS DEVELOPMENTAL AND PHILANTHROPIC INITIATIVES EVERY YEAR. FOR US, WE TAKE THIS AS OUR RESPONSIBILITY TO ADDRESS THE ISSUES OF OUR STAKEHOLDERS AND ENVIRONMENT." — Muhammad Ali Tabba, Chief Executive, Lucky Cement

"[I]n addition to supporting activities contributing to social, environmental and economic developments while maintaining our world standard quality, we have already started training activities to explain the meaning and **significance of sustainability** to all, starting with the highest level of management and all Yüksel Family members to ensure fastest integration with business processes." — Yüksel İnşaat, CEO, Yüksel

"AS A MAJOR PLAYER IN THE GLOBAL CONSTRUCTION SECTOR, WE PLAY AN IMPORTANT ROLE IN ADDRESSING MANY OF THE CRITICAL CHALLENGES FACING SOCIETY TODAY, FROM CLIMATE CHANGE AND RESOURCE SCARCITY TO POVERTY AND ENERGY SECURITY. BY **FOCUSING ON SUSTAINABILITY**, WE CAN IMPROVE OUR FINANCIAL PERFORMANCE THROUGH IMPROVED RISK MANAGEMENT TO MEET LEGISLATIVE DEMANDS, AND BY ENHANCING OUR CORPORATE REPUTATION." — Pietro Salini, CEO, Salini Costruttori



"Fundamentally, the sustainability of our business and our developments **centers on future thinking and innovation**, which are essential to meeting major environmental challenges, including climate change and resource depletion." — Stephen Stone, Chief Executive, Crest Nicholson

"A GREEN MANAGEMENT INFORMATION SYSTEM HAS HELPED US MANAGE DATA ON OUR ENERGY CONSUMPTION; WASTE GENERATION AND WATER USE AS WELL AS INCREASE OUR USE OF RECYCLED AGGREGATE. WE ARE ALSO **ESTABLISHING ECO-FRIENDLY CONSTRUCTION PROCESSES** THAT TAKE ALL CONSTRUCTION INDUSTRY LIFECYCLES INTO ACCOUNT." — Myung-Soo Huh, President & CEO, GS Engineering & Construction

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Construction Sector

1. Society (SO)
2. Labor Practices and Decent Work (LA)
3. Economic (EC)
4. Human Rights (HR)
5. Environment (EN)
6. Product Responsibility (PR)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Construction Sector

1. Anti-Competitive Behavior
2. Non-Discrimination
3. Corruption
4. Economic Performance
5. Assessment
6. Compliance
7. Remediation
8. Training and Education
9. Local Communities
10. Occupational Health and Safety

Reports Info

Our analysis is based on information collected from 31 GRI reports of which:

- **29%** were declared GRI Application Level A or A+
- **35%** were declared GRI Application Level B or B+
- **26%** were declared GRI Application Level C or C+
- **3** reports' GRI Application Levels were left **undeclared**
- and **42%** were assured by a third party (+)

Construction Sector Reporters Included in Analysis

Acciona, Allgemeine Baugesellschaft – A. Porr AG, Attiki Odos, Ballast Nedam, Boskalis, Carillion, Coinstar, Crest Nicholson, Dessau, Empresas ICA, S.A.B. de C.V., Engro Corporation, Grupo ACS, Grupo TRAGSA, GS Engineering & Construction (GS E&C), Implenia, Impresa Pierantoni, Javierre S.L., JSC Afrikantov OKBM, KB Home, Layne Christensen, Lemminkäinen, Lucky Cement, Peab, POSCO Engineering & Construction Co.,Ltd., Royal BAM Group, Salini Costruttori, Semafo, SPbAEP (Saint Petersburg Research and Design Institute ATOMENERGOPROEKT), Svevia, TBI, Yüksel

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	49.68	14.84	64.52	S08	G4-S08, G4-S09, G4-S010, G4-S011	(SO) Society	Compliance	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.
2	42.78	13.68	56.45	S07	G4-S07	(SO) Society	Anti-Competitive Behavior	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.
3	48.31	12.98	61.29	S04	G4-S05	(SO) Society	Corruption	Actions taken in response to incidents of corruption.
4	46.31	11.76	58.06	EC4	G4-EC4	(EC) Economic	Economic Performance	Significant financial assistance received from government.
5	32.26	11.29	43.55	LA9	G4-LA8	(LA) Labor Practices and Decent Work	Occupational Health and Safety	Health and safety topics covered in formal agreements with trade unions.
6	68.62	10.42	79.03	EC1	G4-EC1	(EC) Economic	Economic Performance	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.
7	50.24	7.83	58.06	HR4	G4-HR3	(HR) Human Rights	Non-Discrimination	Total number of incidents of discrimination and corrective actions taken.
8	52.77	6.91	59.68	LA12	G4-LA11	(LA) Labor Practices and Decent Work	Training and Education	Percentage of employees receiving regular performance and career development reviews, by gender.
9	17.50	6.70	24.19	S09	G4-S02	(SO) Society	Local Communities	Operations with significant potential or actual negative impacts on local communities.
10	45.14	6.47	51.61	S02	G4-S03	(SO) Society	Corruption	Percentage and total number of business units analyzed for risks related to corruption.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	43.46	-9.58	33.87	LA3	G4-LA2	(LA) Labor Practices and Decent Work	Employment	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.
76	37.76	-10.34	27.42	EC9	G4-EC8 (Data points moved to Guidance)	(EC) Economic	Indirect Economic Impacts	Understanding and describing significant indirect economic impacts, including the extent of impacts.
77	57.54	-10.76	46.77	EN8	G4-EN8	(EN) Environment	Water	Total water withdrawal by source.
78	33.57	-10.99	22.58	PR2	G4-PR2	(PR) Product Responsibility	Customer Health and Safety	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.
79	45.14	-11.26	33.87	PR1	G4-PR1 (Data points moved to Guidance)	(PR) Product Responsibility	Customer Health and Safety	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.
80	37.32	-11.51	25.81	EN21	G4-EN22	(EN) Environment	Emissions, Effluents and Waste	Total water discharge by quality and destination.
81	53.05	-12.72	40.32	EN5	G4-EN6	(EN) Environment	Energy	Energy saved due to conservation and efficiency improvements.
82	31.02	-13.27	17.74	EN10	G4-EN10	(EN) Environment	Water	Percentage and total volume of water recycled and reused.
83	52.09	-13.37	38.71	SO5	Entire Indicator Moved to Guidance	(SO) Society	Public Policy	Public policy positions and participation in public policy development and lobbying.
84	42.37	-14.94	27.42	PR3	G4-PR3	(PR) Product Responsibility	Product and Service Labeling	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.



sustainability — what matters?

The
Construction
Materials Sector



The Construction Materials Sector

"THE OVERALL RESULT OF OUR CARBON REDUCTION STRATEGY—WHICH ALSO INCLUDES REDUCTION IN CLINKER FACTOR IN OUR PRODUCTION PROCESSES, INVESTMENT IN CLEAN DEVELOPMENT MECHANISM PROJECTS, AND INCREASED USE OF RENEWABLE ENERGY FROM INITIATIVES LIKE OUR EURUS WIND FARM IN MEXICO—HAS BEEN TO **REDUCE OUR SPECIFIC NET CO2 EMISSIONS** PER TON OF CEMENT BY ALMOST 23 PERCENT FROM 1990 LEVELS. THAT IS THE EQUIVALENT OF THE EMISSIONS GENERATED BY 900 THOUSAND HOMES PER YEAR."

— Lorenzo H. Zambrano, Chairman of the Board and CEO, CEMEX

"In January 2012, we issued a Directive on the use of contract workers. The Directive formalizes the obligation of Group companies to address all national regulations, but also the core conventions of the International Labor Organization and the **requirements of the UN Global Compact**, to which we are committed." — Rolf Soiron, Chairman of the Board of Directors, Holcim

"THE COMMITMENT TO SUSTAINABLE GROWTH IS ALSO EXPRESSED IN [OUR] INCENTIVES FOR R&D ACTIVITIES, WHETHER INTERNALLY OR THROUGH PARTNERSHIPS WITH UNIVERSITIES, WITH THE **MAIN FOCUS BEING ON ENVIRONMENTAL COMPATIBILITY**. CO2 REDUCTION IS A MAJOR CHALLENGE OF THE INDUSTRY AND, ACCORDINGLY, AN IMPORTANT PART OF INVESTMENT HAS BEEN DIRECTED AT PURSUING EVER MORE DEMANDING GOALS." — Francisco de Lacerda, Chief Executive Officer, Cimpor

"GLOBALLY, IN 2011 WE CONTINUED TO PARTICIPATE ACTIVELY IN THE WORLD BUSINESS COUNCIL FOR SUSTAINABLE DEVELOPMENT (WBCSD), ENDORSING THE VISION 2050 PLATFORM AND INCLUSIVE BUSINESS PRACTICES, WHICH WILL ENABLE US TO PARTICIPATE IN THE RIO+20 SUMMIT WITH A BUSINESS COMMITMENT PROPOSAL. BASED ON THIS PLATFORM, WE [ARE] PROPOSING WAYS AND CHALLENGES TO BE MET BY 2025, **PROMOTING INNOVATION AND ECO-EFFICIENCY**." — Roberto Salas Guzmán, CEO, Masisa (Grupo Nueva)



"We achieved our **tenth consecutive year of safety improvement**, reflecting our commitment to our employees to have an environment that fosters injury-free lives."

— Mike Thaman, Chairman & CEO;
Frank O'Brien-Bernini, Vice President,
Chief Sustainability Officer, Owens Corning

"Social and ecological issues, in addition to economic aspects, are vital factors for sustainably profitable growth. This is why we have made sustainable economic activities a top priority at PALGINGER. Our major concern is not short-term profit operation, but rather **long-term, sustainable success**." — Herbert Ortner, CEO, Palfinger

"AS YOU WOULD EXPECT FROM A COMPANY OF OUR SCALE AND NATURE, WE ARE ALSO **ACUTELY AWARE OF OUR RESPONSIBILITY TO USE NATURAL RESOURCES WISELY** AND TO CUT WASTES, WHEREVER POSSIBLE. DURING 2011, WE ACHIEVED A 95% REDUCTION IN THE AMOUNT OF WASTE WE SEND TO LICENSED DISPOSAL AND REDUCED THE AMOUNT OF POTABLE WATER WE USE IN CONCRETE AND MORTAR PRODUCTION BY 33% SINCE 2004."

— Terry Last, CEO, Tarmac

"IN ORDER TO **ACCELERATE OUR CONTRIBUTION TOWARDS A MORE SUSTAINABLE WORLD**, MORE THAN HALF OF OUR RESEARCH AND DEVELOPMENT EFFORTS HAS BEEN DEVOTED TO SUSTAINABLE DEVELOPMENT. OUR OFFER OF LOW CARBON MATERIALS/PRODUCTS AND SOLUTIONS HAVE BEEN EXTENDED, WITH PRODUCT DEVELOPMENTS PROVIDING MANY ATTRIBUTES, SUCH AS COMFORT, ENERGY EFFICIENCY AND AESTHETICS, ALONGSIDE SUSTAINABLE PRODUCTS SUCH AS HYDROMEDIA - A NEW GENERATION POROUS CONCRETE THAT ALLOWS FOR RAINWATER MANAGEMENT."

— Bruno Lafont, Chairman & Chief Executive Officer, Lafarge

"Looking more specifically at our sustainability program, in most areas we are on track but in some we face difficulties [...] in large part this is a function of market demand for different types of product but we would also make more progress if we were able to make **more beneficial use of alternative fuels**, as happens in other EU countries." — Pierre Deleplanque, Chief Executive Office, Hercules General Cement

"ON ENVIRONMENTAL MATTERS WE PROMOTE A PROACTIVE APPROACH TO ALL ENVIRONMENTAL ISSUES AND CLIMATE CHANGE AND OUR COMPLIANCE WITH THE APPLICABLE ENVIRONMENTAL LAWS AND REGULATIONS REMAINS AT A VERY HIGH LEVEL. WE HAVE CONTINUED TO APPLY OUR WELL ESTABLISHED **ENVIRONMENTAL DUE DILIGENCE** PROCEDURES TO NEW ACQUISITIONS AND ANY IMPROVEMENT RECOMMENDATIONS ARE FOLLOWED UP PROMPTLY." — Miles Lee, CEO, CRH

The Construction Materials Sector

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Construction Materials Sector

1. Society (SO)
2. Human Rights (HR)
3. Product Responsibility (PR)
4. Environment (EN)
5. Labor Practices and Decent Work (LA)
6. Economic (EC)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Construction Materials Sector

1. Materials
2. Freedom of Association and Collective Bargaining
3. Transport
4. Local Communities
5. Child Labor
6. Labor/Management Relations
7. Customer Privacy
8. Remediation
9. Anti-Competitive Behavior
10. Biodiversity

Reports Info

Our analysis is based on information collected from 23 GRI reports of which:

- **65%** were declared GRI Application Level A or A+
- **13%** were declared GRI Application Level B or B+
- **17%** were declared GRI Application Level C or C+
- **1** report's GRI Application Level was left **undeclared**
- and **52%** were assured by a third party (+)

Construction Materials Sector Reporters Included in Analysis

Cashbuild, CEMEX, Cemex Deutschland AG, Cimpor, Colacem, CRH, FYM, Hercules General Cement, Holcim, Holcim Italia, Johns Manville, Lafarge, Masisa (Grupo Nueva), Owens Corning, Palfinger, Saint-Gobain, Sodimac, Spartech Corporation, Tarmac, TITAN CEMENT, U.S. Silica Company, Wienerberger, Xella

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	36.20	26.85	63.04	EN2	G4-EN2	(EN) Environment	Materials	Percentage of materials used that are recycled input materials.
2	29.57	22.60	52.17	EN13	G4-EN13	(EN) Environment	Biodiversity	Habitats protected or restored.
3	45.14	22.25	67.39	SO2	G4-SO3	(SO) Society	Corruption	Percentage and total number of business units analyzed for risks related to corruption.
4	52.17	21.75	73.91	LA8	G4-LA7 (Data points moved to Guidance)	(LA) Labor Practices and Decent Work	Occupational Health and Safety	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.
5	48.23	21.34	69.57	SO1	Gf-SO1	(SO) Society	Local Communities	Percentage of operations with implemented local community engagement, impact assessments, and development programs.
6	33.57	20.78	54.35	PR2	G4-PR2	(PR) Product Responsibility	Customer Health and Safety	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.
7	44.78	20.44	65.22	HR5	G4-HR4	(HR) Human Rights	Freedom of Association and Collective Bargaining	Operations and significant suppliers 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.
8	43.70	19.35	63.04	EN1	G4-EN1	(EN) Environment	Materials	Materials used by weight or volume.
9	33.31	18.87	52.17	EN14	Entire Indicator Moved to Guidance	(EN) Environment	Biodiversity	Strategies, current actions, and future plans for managing impacts on biodiversity.
10	35.51	18.84	54.35	EN29	G4-EN30	(EN) Environment	Transport	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.

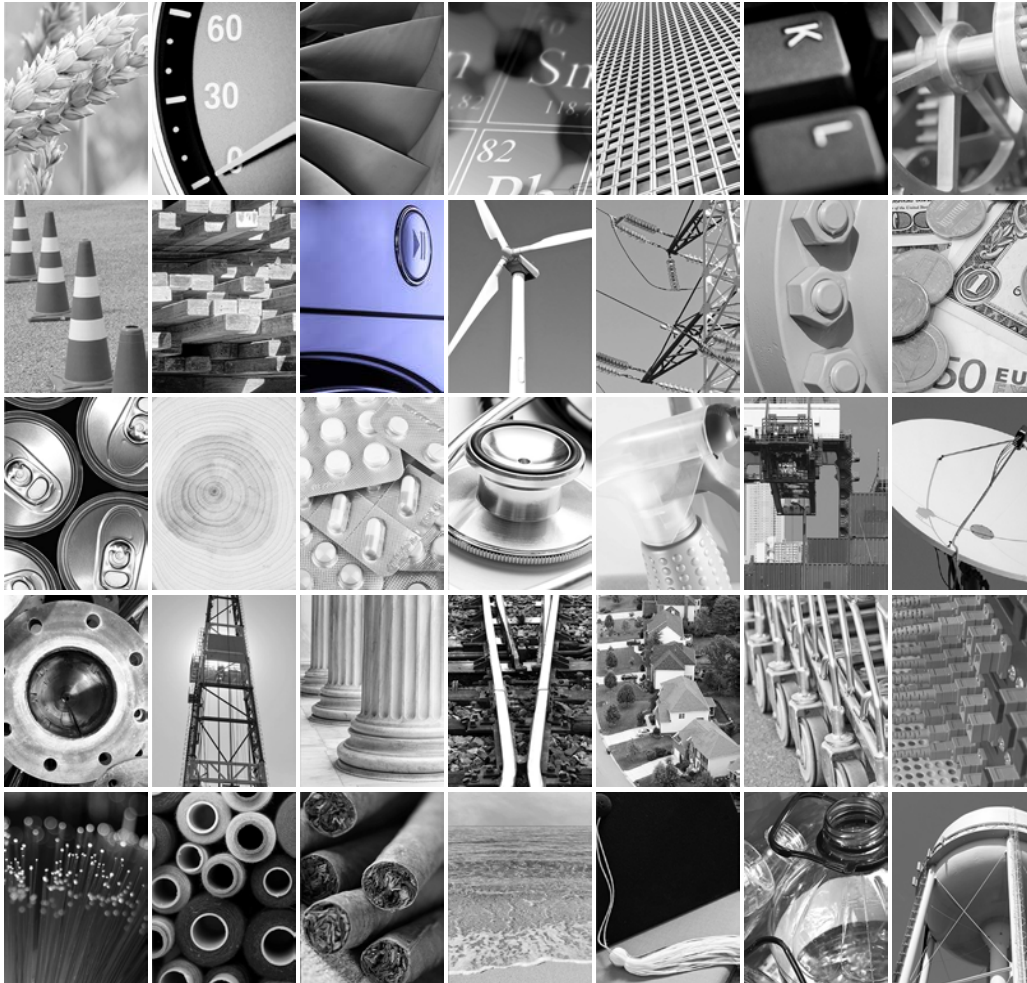


Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	30.70	1.92	32.61	EC5	G4-EC5	(EC) Economic	Market Presence	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.
76	37.32	1.82	39.13	EN21	G4-EN22	(EN) Environment	Emissions, Effluents and Waste	Total water discharge by quality and destination.
77	54.94	1.59	56.52	EN18	G4-EN19	(EN) Environment	Emissions, Effluents and Waste	Initiatives to reduce greenhouse gas emissions and reductions achieved.
78	53.05	1.30	54.35	EN5	G4-EN6	(EN) Environment	Energy	Energy saved due to conservation and efficiency improvements.
79	44.74	0.91	45.65	EN17	G4-EN17, G4-EN18	(EN) Environment	Emissions, Effluents and Waste	Other relevant indirect greenhouse gas emissions by weight.
80	56.42	0.11	56.52	EN28	G4-EN29	(EN) Environment	Compliance	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.
81	43.46	-2.15	41.30	LA3	G4-LA2	(LA) Labor Practices and Decent Work	Employment	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.
82	30.70	-2.43	28.26	EN19	G4-EN20	(EN) Environment	Emissions, Effluents and Waste	Emissions of ozone-depleting substances by weight.
83	54.37	-4.37	50.00	EC3	G4-EC3	(EC) Economic	Economic Performance	Coverage of the organization's defined benefit plan obligations.
84	52.81	-4.98	47.83	LA2	G4-LA1	(LA) Labor Practices and Decent Work	Employment	Total number and rate of new employee hires and employee turnover by age group, gender, and region.



sustainability — what matters?

The Consumer Durables Sector



The Consumer Durables Sector

“NOKIA OPERATES THE WORLD’S LARGEST VOLUNTARY TAKE-BACK PROGRAM FOR OLD MOBILE DEVICES, WITH MORE THAN 6,000 COLLECTION POINTS IN ALMOST 100 COUNTRIES. WE ACCEPT ALL BRANDS OF PHONES, WHICH ARE THEN COLLECTED AND SENT TO APPROVED NOKIA RECYCLERS, WHERE THEY ARE **RECYCLED IN A SUSTAINABLE MANNER**. TODAY, ALL NOKIA MOBILE PHONES ARE MADE USING MATERIALS THAT CAN BE RECOVERED AND REUSED AS MATERIALS, OR TO GENERATE ENERGY IN THE RECYCLING PROCESS.”

— Stephen Elop, CEO, Nokia Corporation

“Lately, we have had an **increasing focus on more energy-efficient products**. We are developing battery products, which demand an active approach towards energy efficiency, and we use the latest battery technology.” — Hans Linnarson, President and CEO, Husqvarna Group

“SUSTAINABILITY FOR FRANKE MEANS **TREATING PEOPLE AND NATURAL RESOURCES WITH CARE AND RESPECT**; DESIGNING PRODUCTS AND SERVICES TOWARDS EXCELLENCE DURING THE WHOLE LIFE CYCLE; BUILDING LASTING RELATIONSHIPS WITH OUR CUSTOMERS; ACHIEVING LONG TERM FINANCIAL STABILITY RATHER THAN SHORT TERM SUCCESS.”

— Thomas A. Erb, Chairman, Board of Directors; Michael Pieper, Owner, President & CEO, Franke Artemis Group

“Through its business operations, Panasonic aims to help **build a sustainable future**, and acting as a public entity of society, aims to help create harmony in society and the global environment.”

— Kazuhiro Tsuga, President, Panasonic Corporation

“**SUSTAINABLE PRODUCTS ARE CERTAINLY A PRIMARY DRIVER OF INNOVATION**, AS THESE TYPES OF PRODUCTS WILL IMPROVE THE ENVIRONMENT AND PROVIDE REASONABLE INVESTOR RETURNS. MANY OF OUR CUSTOMERS, ESPECIALLY IN COMMERCIAL MARKETS, ALSO ARE DEMANDING THEM. BUT EQUALLY AS IMPORTANT, INNOVATION HELPS US TO DIFFERENTIATE OUR PRODUCTS IN A HIGHLY COMPETITIVE MARKETPLACE.” — Bill Kilbride, Chief Sustainability Officer; Jeff Lorberbaum, Chairman and Chief Executive Officer, Mohawk Industries

“WE KNOW THAT CONSUMER PACKAGING MAKES A **POSITIVE CONTRIBUTION TO A SUSTAINABLE SOCIETY**: AS A MANUFACTURER OF CONSUMER PACKAGING WE MUST ALSO DO SO. WE ARE JUDGED NOT ONLY ON OUR FINANCIAL PERFORMANCE BUT ALSO BY OUR CORPORATE BEHAVIOUR; HOW WE MANAGE OUR IMPACTS AND HOW WE BEHAVE TOWARDS OUR PEOPLE, OUR BUSINESS PARTNERS AND THE COMMUNITIES IN WHICH WE OPERATE.” — Graham Chipchase, Chief Executive, Rexam

“Our goal is to **control and measure sustainability performance** even more effectively along the entire value chain in the future. This also covers the materials used, as well as their recycling and disposal, given the increasing scarcity and cost of raw materials.”

— Dr. Kurt-Ludwig Gutberlet, Chairman & CEO; Jean Dufour, Brand Management, Sales and Logistics; Johannes Närgler, Finance, Corporate Development and Labor Relations Director; Winfried Seitz, Product Development, Corporate Technology, Factories and Environmental Protection, BSH Group

“OUR SUSTAINABLE ACTIONS ARE CENTERED AROUND EFFICIENT USE OF ENERGY AND REDUCTION OF CO2 EMISSIONS. BY FOCUSING ON THESE ISSUES, WE ARE **ACTIVELY COUNTERING CLIMATE CHANGE**. ANOTHER FOCAL POINT IS THE CONSERVATION OF NATURAL RESOURCES THROUGHOUT THE LIFECYCLE OF OUR PRODUCTS AND IN PRODUCTION.”

— Olaf Bartsch, Managing Director, Finance & Controlling; Dr. Reto Bazzi, Managing Director, Marketing & Sales, Miele

“We strive to bring care to more than 500 million people, to **improve the energy efficiency** of our overall portfolio by 50%, and to double the global collection and recycling of our products, as well as the amount of recycled materials in our products.”

— Frans van Houten, Chief Executive Officer, Philips International (Quote From 2012 Report)

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Consumer Durables Sector

1. Human Rights (HR)
2. Society (SO)
3. Product Responsibility (PR)
4. Economic (EC)
5. Environment (EN)
6. Labor Practices and Decent Work (LA)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Consumer Durables Sector

1. Investment and Procurement Practices
2. Indigenous Rights
3. Products and Services
4. Anti-Competitive Behavior
5. Public Policy
6. Prevention of Forced and Compulsory Labor
7. Customer Health and Safety
8. Non-Discrimination
9. Compliance
10. Materials

Reports Info

Our analysis is based on information collected from 11 GRI reports of which:

- **36%** were declared GRI Application Level A or A+
- **36%** were declared GRI Application Level B or B+
- **27%** were declared GRI Application Level C or C+
- **0** reports' GRI Application Levels were left **undeclared**
- and **27%** were assured by a third party (+)

Consumer Durables Sector Reporters Included in Analysis

BSH Group, Franke Artemis Group, Husqvarna AB, Miele, Mohawk Industries, Nokia Corporation, Panasonic Corporation, Philips International B.V., Rexam PLC, Sedus, Solarcentury

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	39.25	24.40	63.64	HR2	G4-HR10	(HR) Human Rights	Investment and Procurement Practices	Percentage of significant suppliers, contractors, and other business partners that have undergone Human Rights (HR) screening and actions taken.
2	42.37	21.27	63.64	PR3	G4-PR3	(PR) Product Responsibility	Product and Service Labeling	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.
3	32.54	17.46	50.00	HR3	G4-HR2	(HR) Human Rights	Investment and Procurement Practices	Total hours of employee training on policies and procedures concerning aspects of Human Rights (HR) that are relevant to operations, including the percentage of employees trained.
4	23.80	17.12	40.91	EN27	G4-EN28	(EN) Environment	Products and Services	Percentage of products sold and their packaging materials that are reclaimed by category.
5	45.14	13.96	59.09	PR1	G4-PR1 (Data points moved to Guidance)	(PR) Product Responsibility	Customer Health and Safety	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.
6	27.21	13.71	40.91	HR9	G4-HR8	(HR) Human Rights	Indigenous Rights	Total number of incidents of violations involving rights of indigenous people and actions taken.
7	46.31	12.79	59.09	EC4	G4-EC4	(EC) Economic	Economic Performance	Significant financial assistance received from government.
8	33.35	12.11	45.45	HR1	G4-HR1	(HR) Human Rights	Investment and Procurement Practices	Percentage and total number of significant investment agreements and contracts that include Human Rights (HR) clauses or that have undergone Human Rights (HR) screening.
9	42.61	11.94	54.55	PR6	G4-PR6	(PR) Product Responsibility	Marketing Communications	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
10	42.78	11.77	54.55	SO7	G4-SO7	(SO) Society	Anti-Competitive Behavior	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	30.70	-12.51	18.18	EC5	G4-EC5	(EC) Economic	Market Presence	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.
76	30.82	-12.63	18.18	EN30	G4-EN31, G4-EN32, G4-EN33, G4-EN34	(EN) Environment	Overall (Environmental)	Total environmental protection expenditures and investments by type.
77	35.42	-12.69	22.73	PR8	G4-PR8	(PR) Product Responsibility	Customer Privacy	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.
78	17.82	-13.27	4.55	SO10	Entire Indicator Moved to Guidance	(SO) Society	Local Communities	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.
79	33.31	-15.12	18.18	EN14	Entire Indicator Moved to Guidance	(EN) Environment	Biodiversity	Strategies, current actions, and future plans for managing impacts on biodiversity.
80	29.57	-15.93	13.64	EN13	G4-EN13	(EN) Environment	Biodiversity	Habitats protected or restored.
81	43.46	-16.18	27.27	LA3	G4-LA2	(LA) Labor Practices and Decent Work	Employment	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.
82	31.85	-18.21	13.64	PR4	G4-PR4	(PR) Product Responsibility	Product and Service Labeling	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.
83	54.94	-18.57	36.36	EN18	G4-EN19	(EN) Environment	Emissions, Effluents and Waste	Initiatives to reduce greenhouse gas emissions and reductions achieved.
84	43.14	-20.41	22.73	EN7	G4-EN6	(EN) Environment	Energy	Initiatives to reduce indirect energy consumption and reductions achieved.



sustainability — what matters?

The Energy Sector



The Energy Sector

"WE HAVE DELIBERATELY INCLUDED THE CONCEPT OF INDUSTRIAL ECOLOGY IN OUR PROJECTS AND ACTIONS, AND WHILE WORKING TOWARDS 'ZERO WASTE,' WE ARE CONTINUALLY EXPLORING WAYS TO OPTIMISE OUR RESOURCES AND TO **REDUCE WASTE AND EMISSIONS TO A MINIMUM**. BECAUSE OUR RESPONSIBILITY ALSO EXTENDS TO THE COMMUNITIES WHERE OUR BUSINESS UNITS ARE IMPLANTED, WE ESTABLISHED OMNICANE FOUNDATION AS OUR DEDICATED ENTITY TO IMPLEMENT OUR CORPORATE SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAMME FOR THE BENEFIT AND EMPOWERMENT OF THE VULNERABLE GROUPS OF OUR SOCIETY."

— Jacques M. d'Unienville, CEO, Omnicane Limited

"Gasum is the first player in Finland to provide motorists with broad access to local biogas produced from **renewable raw materials** such as waste and biomass. [...] Gasum's biogas is the cheapest and most environmentally friendly biofuel for transport." — Antero Jännes, CEO, Gasum

"WE ARE COMMITTED TO EXPANDING THE SUPPLY OF CLEAN AND ENVIRONMENTALLY FRIENDLY NATURAL GAS AND REDUCING GREENHOUSE GAS EMISSIONS AND ENERGY CONSUMPTION TO **ENHANCE THE ENVIRONMENTAL SUSTAINABILITY OF OUR SOCIETY**. WE HAVE ALSO DESIGNATED BIOGAS AND OTHER RENEWABLE ENERGY BUSINESSES AS OUR NEW GREEN BUSINESS OPPORTUNITIES IN PURSUIT OF ECO-FRIENDLIER MANAGEMENT."

— Choo, Kang-soo, President & CEO, Korea Gas Corporation

"OUR GOALS IN MANY AREAS ARE NOW MORE SPECIFIC, SUCH AS ACHIEVING TOP-QUARTILE SHAREHOLDER RETURN, **REDUCING CO2 EMISSIONS AND IMPROVING SAFETY PERFORMANCE** OF EMPLOYEES. OUR GOALS ARE ALSO BROADER. FOR EXAMPLE, OUR LOW-INCOME INITIATIVE NOW ENGAGES MORE PARTNERS IN PROVIDING MORE ASSISTANCE TO MORE PEOPLE."

— J. Wayne Leonard, Chairman & CEO, Entergy

"Many of our business operations involve risk, which we work tirelessly to mitigate. We use processes and tools guided by our Chevron Way values and designed with one goal in mind: **zero incidents**."

— John S. Watson, Chairman of the Board & CEO, Chevron Corporation



"Through advanced mining techniques, **energy-saving cogeneration** and our proprietary paraffinic froth treatment technology, we are raising the bar for oil sands industry environmental performance." — Bruce March, Chairman & CEO, Imperial Oil

"IN 2011 WE ESTABLISHED THE NISOURCE SUSTAINABILITY COUNCIL TO FURTHER DRIVE OUR SUSTAINABILITY EFFORTS. [...] WE'RE SERIOUS ABOUT OUR EFFORTS – BUILDING A SUSTAINABLE NISOURCE, WITH **A LEGACY OF STEADY GROWTH, ENVIRONMENTAL STEWARDSHIP AND SOCIAL RESPONSIBILITY**."

— Robert C. Skaggs, Jr., President & CEO, Nisource

"WHILE WE FEEL A STRONG RESPONSIBILITY TO HELP MEET THIS GROWING DEMAND, WE ALSO **SHARE WIDESPREAD CONCERNS ABOUT THE RISING GLOBAL CO2 EMISSION LEVELS** THAT IT IMPLIES. BP SUPPORTS GOVERNMENT ACTION TO LIMIT EMISSIONS AND DELIVER A SUSTAINABLE ENERGY MIX, INCLUDING PLACING A PRICE ON CARBON, INCREASING ENERGY EFFICIENCY AND PROVIDING TRANSITIONAL INCENTIVES THAT ENABLE RENEWABLE ENERGY TO BECOME COMPETITIVE AT SCALE." — Bob Dudley, Group Chief Executive, British Petroleum International Ltd.

"For another year, we have put forth special effort to train and develop our teams, implement **improvements to our occupational safety and health, quality and environmental programs** and to reinforce our internal control systems."

— Santiago Seage, CEO, Abengoa Solar

"...AS SUNCOR GREW INTO CANADA'S LARGEST INTEGRATED ENERGY COMPANY. BUT THROUGH IT ALL, A SUSTAINABILITY VISION SERVED US WELL, **ENCOURAGING EARLY AND PROACTIVE MOVES ON CLIMATE CHANGE AND RENEWABLE ENERGY**; INVESTMENT IN TECHNOLOGY TO IMPROVE OPERATIONAL RELIABILITY AND ENVIRONMENTAL PERFORMANCE; AND FIRM COMMITMENTS TO STAKEHOLDER ENGAGEMENT, COMMUNITY INVESTMENT, AND RESPECTING HUMAN RIGHTS WHEREVER WE OPERATE." — Steve Williams, President & CEO, Suncor Energy

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Energy Sector

1. Economic (EC)
2. Environment (EN)
3. Human Rights (HR)
4. Society (SO)
5. Labor Practices and Decent Work (LA)
6. Product Responsibility (PR)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Energy Sector

1. Overall (Environmental)
2. Biodiversity
3. Security Practices
4. Indigenous Rights
5. Market Presence
6. Equal Remuneration for Women and Men
7. Emissions, Effluents and Waste
8. Water
9. Indirect Economic Impacts
10. Local Communities

Reports Info

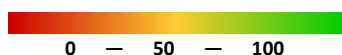
Our analysis is based on information collected from 151 GRI reports of which:

- **47%** were declared GRI Application Level A or A+
- **29%** were declared GRI Application Level B or B+
- **10%** were declared GRI Application Level C or C+
- **21** reports' GRI Application Levels were left **undeclared**
- and **60%** were assured by a third party (+)

Energy Sector Reporters Included in Analysis

Abeinsa, Abengoa Bioenergía, Abengoa Solar, Abu Dhabi Gas Liquefaction Company, Abu Dhabi National Oil Company (ADNOC), AEM (Atomenergomash), Apache Corporation, Aygaz, Banpu Public Company Limited, Bashneft, BG Group, BP International Ltd., BPCL, Cairn Energy, Cenovus Energy, CESP, Chevron Corporation, Chilectra, China Shenhua, CLP, Consol Energy, CTEEP, Dolphin Energy, Duke Energy Perú, Ecopetrol, Edipower, Edison, Elcogas, Electricity Generating Authority of Thailand (EGAT), Electricity Generating Public Company (EGCO), Electroperu, Empresa Nacional de Electricidad (Endesa Chile), Enagas S.A., EnCana, Endesa Colombia, Eneco Groep, Energiedienst, Energy Development Corporation (EDC), Enersis, Eni S.P.A., ENMAX, Entergy, ERG (Gruppo ERG), Essar Energy, EVN, FGC UES (Federal Grid Company of United Energy System), Firestone Energy Ltd, Fortum, Gamesa, Gas Natural Argentina, Gas Natural Colombia, GASAG, Gases de occidente, Gasum, Gazprom Neft, Genelec, Gestore dei Servizi Energetici (GSE), Grupa Lotos, GRUPO UNIÓN FENOSA GAS, GS Caltex, Halliburton, Hellenic Petroleum, Hess Corporation, Imperial Oil, INA, INTER RAO UES, Invensys, ista Deutschland GmbH, Itaipu Binacional, IWB, JetOil, Johnson Controls, KONČAR, Korea East-West Power Corporation, Korea Gas Corporation, Korea National Oil Corporation (KNOC), Lunds Energikoncernen, Marquard & Bahls AG, MOESK (Moscow United Electric Grid Company), MOL Group, Motor Oil Hellas, Nexen, NIS a.d. Novi Sad, Nisource, Norrenergi AB, Occidental Petroleum (Oxy), OCI Company Ltd., oekostrom, Omega Energy Colombia, Omnicane Limited, OMV, Oneok, Origin, Pacific Rubiales Energy, PEMEX Petroleos Mexicanos, Petron Corporation, Petronas, Pomorskiej Spółki Gazownictwa, Premier Oil, PTT Exploration and Production Public Company, PTT Public Company Limited, Qatar Petroleum, RasGas, REN, Repsol Perú, Repsol YPF, Repsol YPF Ecuador, RN-PEP, Rosenergoatom, Rosneft, Royal Dutch Shell, RUSHYDRO, Russian Concern for Electric and Thermal Energy Production at Nuclear Power Plants, Sakhalin Energy, Samchully, Samsung Heavy Industries, Santos, Sempra Energy, SEVERNEFTEGAZPROM, Shell Canada, Sinergy, Snam Rete Gas, S-OIL, SolarWorld, Sorgenia, SPARK IBERICA S. A. U., Statoil ASA, STX Energy, Subdirección de Producción Región Marina Noroeste, Pemex Exploración y Producción (SPRMNE PEP), Suncor Energy, Surtigas, Talisman Energy, Tatneft, TDE S.A., Technip, Teekay Petrojarl (TKPJ), TENEX (Techsnabexport), Teollisuuden Voima Oyj (TVO), Tesoro, Thai Oil, The Bangchak Petroleum Plc., The Linde Group, TNK-BP, TOTAL, Tractebel Energia, TRU Energy, Tullow Oil, Turku Energia, TVEL, Usina São Manoel, Wärtsilä Corporation

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	37.52	24.07	61.59	EN20	G4-EN21	(EN) Environment	Emissions, Effluents and Waste	NOx, SOx, and other significant air emissions by type and weight.
2	44.26	18.00	62.25	EN23	G4-EN24	(EN) Environment	Emissions, Effluents and Waste	Total number and volume of significant spills.
3	29.57	15.79	45.36	EN13	G4-EN13	(EN) Environment	Biodiversity	Habitats protected or restored.
4	33.31	15.37	48.68	EN14	Entire Indicator Moved to Guidance	(EN) Environment	Biodiversity	Strategies, current actions, and future plans for managing impacts on biodiversity.
5	30.82	14.55	45.36	EN30	G4-EN31, G4-EN32, G4-EN33, G4-EN34	(EN) Environment	Overall (Environmental)	Total environmental protection expenditures and investments by type.
6	35.47	14.20	49.67	EN12	G4-EN12	(EN) Environment	Biodiversity	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.
7	37.32	14.01	51.32	EN21	G4-EN22	(EN) Environment	Emissions, Effluents and Waste	Total water discharge by quality and destination.
8	29.05	14.00	43.05	EN9	G4-EN9	(EN) Environment	Water	Water sources significantly affected by withdrawal of water.
9	42.74	12.90	55.63	EC6	G4-EC9	(EC) Economic	Market Presence	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.
10	34.11	12.58	46.69	EN11	G4-EN11	(EN) Environment	Biodiversity	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	42.61	0.44	43.05	PR6	G4-PR6	(PR) Product Responsibility	Marketing Communications	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
76	55.90	-0.26	55.63	EN26	G4-EN27	(EN) Environment	Products and Services	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.
77	46.31	-0.28	46.03	EC4	G4-EC4	(EC) Economic	Economic Performance	Significant financial assistance received from government.
78	36.20	-1.75	34.44	EN2	G4-EN2	(EN) Environment	Materials	Percentage of materials used that are recycled input materials.
79	23.80	-2.60	21.19	EN27	G4-EN28	(EN) Environment	Products and Services	Percentage of products sold and their packaging materials that are reclaimed by category.
80	35.51	-2.73	32.78	EN29	G4-EN30	(EN) Environment	Transport	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.
81	53.05	-3.38	49.67	EN5	G4-EN6	(EN) Environment	Energy	Energy saved due to conservation and efficiency improvements.
82	43.14	-3.73	39.40	EN7	G4-EN6	(EN) Environment	Energy	Initiatives to reduce indirect energy consumption and reductions achieved.
83	65.01	-5.40	59.60	EN3	G4-EN3	(EN) Environment	Energy	Direct energy consumption by primary energy source.
84	59.39	-9.72	49.67	EN4	G4-EN3, G4-EN4, G4-EN5	(EN) Environment	Energy	Indirect energy consumption by primary source.



sustainability — what matters?

The Energy
Utilities Sector



The Energy Utilities Sector

"NOWADAYS, **ENERGY CONSERVATION AND CARBON REDUCTION** ARE IMPORTANT MANAGEMENT ISSUES FOR THE GLOBAL POWER INDUSTRY. THE DEVELOPMENT OF A LOW-CARBON ECONOMY IS BOTH A MANAGEMENT CHALLENGE AND A DEVELOPMENT OPPORTUNITY FOR CEM. MOVING TOWARDS SMART GRID DEVELOPMENT THROUGH INNOVATION, WE WILL CONTINUE TO PURSUE THE GOALS OF SUSTAINABLE OPERATION AND TECHNOLOGY IMPROVEMENT." — Joao Travassos, Executive Director & Chairman, Safety, Health, Environment & Quality (SHEQ) Steering Committee, Companhia de Electricidade de Macau (CEM)

"America needs to diversify its fuel sources, invest in transmission systems, replace aging infrastructure, **stimulate energy efficiency** and finalize a long-term solution to the problem of spent nuclear fuel." — Nicholas K. Akins, President & Chief Executive Officer, American Electric Power (AEP)

"**DEVELOP TECHNOLOGIES TO SHAPE THE ENERGY FUTURE**, BASED ON ENERGY EFFICIENCY AND ON DEVELOPMENT OF SMART GRIDS. WE HAVE ALSO CONTINUED TO DRIVE ACTIVITIES CONCERNING ENERGY SAVINGS IN LIGHTING TECHNOLOGIES, MANAGEMENT OF RENEWABLE ENERGY IN LOWER OUTPUT, AND HOME AUTOMATION." — Salvador Gabarró Serra, Chairman of the Board of Directors, Gas Natural Fenosa

"BEING A RESPONSIBLE CORPORATE CITIZEN CREATES TANGIBLE BENEFITS

THAT REDUCE OUR ENVIRONMENTAL FOOTPRINT, STRENGTHEN COMMUNITIES, CONTRIBUTE TO INNOVATION AND THE ADOPTION OF BETTER TECHNOLOGIES, AND BUILD HUMAN CAPACITY SO THAT OUR PEOPLE REMAIN HEALTHY AND SAFE WHILE DEVELOPING THEIR CAREERS." — Brian Vaasjo, President & CEO, Capital Power Corporation

"We are helping customers to **gain more insight into their energy consumption** as well as supporting local initiatives of customers to produce and share their own energy." — Peter Molengraaf, CEO, Alliander

"**RESPECT FOR THE ENVIRONMENT, OUR PEOPLE AND OUR COMMUNITIES IS A CORE VALUE** AT NRG. THOSE VALUES ARE SERVING OUR BUSINESS WELL AS AMERICANS INCREASINGLY DEMAND SUSTAINABLE ENERGY CHOICES THAT ARE AFFORDABLE, CLEANER AND VASTLY SUPERIOR TO "YOUR PARENTS' ENERGY CHOICES." — David Crane, CEO, NRG Energy

"People are always looking for tools to help manage their electricity consumption and we launched PowerLens™ energy calculator to **provide customers with customized conservation tips** based on their unique consumption profiles." — Clare R. Copeland, Chairman; Anthony M. Haines, President & CEO, Toronto Hydro Corporation

"MORE THAN 80% OF THE HEATING VANTAAN HANDLED BY DISTRICT HEATING. **CO-PRODUCTION MEANS IT IS ENERGY EFFICIENT AND LOW-IMPACT OPTION**. I BELIEVE THE DISTRICT HEATING OPERATIONS TO REMAIN THE MARKET LEADER IN THE REGION AND PROFITABLE BUSINESS FOR A LONG TIME. IN PARTICULAR, IN DENSELY POPULATED AREAS OF DISTRICT HEATING IS DIFFICULT TO FIND COMPETITIVE ALTERNATIVES." — Pertti Laukkanen, CEO, Vantaan Energia

"The future will see new and dynamic network technology and systems that **empower customers to make real choices** about how and when they use energy." — Nino Ficca, Managing Director, SP Ausnet

"WE ARE EXPANDING THE SHARE OF RENEWABLES IN THE GENERATING MIX AND DEVELOPING AND INTRODUCING INTELLIGENT NETWORKS. **OUR 'SUSTAINABLE TOWN' CONCEPT ALSO TRENDS NEW GROUND** AND SHOWS HOW WE IMPLEMENT SUSTAINABLE ENERGY SOLUTIONS IN PARTNERSHIP WITH MANY LOCAL ACTORS." — Hans-Peter Villis, CEO, EnBW Energie Baden-Württemberg AG



DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Energy Utilities Sector

1. Society (SO)
2. Economic (EC)
3. Human Rights (HR)
4. Environment (EN)
5. Product Responsibility (PR)
6. Labor Practices and Decent Work (LA)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Energy Utilities Sector

1. Compliance
2. Anti-Competitive Behavior
3. Labor/Management Relations
4. Public Policy
5. Biodiversity
6. Indigenous Rights
7. Emissions, Effluents and Waste
8. Freedom of Association and Collective Bargaining
9. Investment and Procurement Practices
10. Occupational Health and Safety

Reports Info

Our analysis is based on information collected from 49 GRI reports of which:

- **42%** were declared GRI Application Level A or A+
- **39%** were declared GRI Application Level B or B+
- **8%** were declared GRI Application Level C or C+
- **5** reports' GRI Application Levels were left **undeclared**
- and **65%** were assured by a third party (+)

Energy Utilities Sector Reporters Included in Analysis

AES Brasil, Alliander, American Electric Power (AEP), APG, APG All Pensions Group, Aurora Energy, BC Hydro, Capital Power Corporation, CHESF, China Southern Power Grid, Companhia de Electricidade de Macau (CEM), Copagaz, Dong Energy, Duke Energy, E.ON, EDP (Energias de Portugal), EDP Renováveis, Elektrizitätswerke des Kantons Zürich (EKZ), EnBW AG (Energie Baden-Württemberg), Enxsis, ERARING ENERGY, Eskom, Essent, EWO, Exelon Corp, FEDA, Gas Natural SDG, Green Mountain Energy, Gruppo Hera, Gruppo SGR, Guelph Hydro Inc., Horizon Holdings, Hydro Quebec, IDGC of Centre and Volga Region (Interregional Distributive Grid Company of Centre and Volga Region), Isagen, KHNP, Neste Oil, NRG Energy, Nuon, POSCO Energy, Power Seraya, RWE, SP Ausnet, Spectra Energy, Terna, Toronto Hydro Corporation, Vantaan Energia, Vattenfall, VERBUND

TOP 10 INDICATORS | The Energy Utilities Sector | Get All 84: www.ga-institute.com/getall84

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	44.26	20.03	64.29	EN23	G4-EN24	(EN) Environment	Emissions, Effluents and Waste	Total number and volume of significant spills.
2	49.68	19.71	69.39	SO8	G4-SO8, G4-SO9, G4-SO10, G4-SO11	(SO) Society	Compliance	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.
3	44.74	17.51	62.24	PR9	G4-PR9	(PR) Product Responsibility	Compliance	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.
4	33.31	16.70	50.00	EN14	Entire Indicator Moved to Guidance	(EN) Environment	Biodiversity	Strategies, current actions, and future plans for managing impacts on biodiversity.
5	41.05	15.08	56.12	SO6	G4-SO6	(SO) Society	Public Policy	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.
6	52.77	14.58	67.35	EC8	G4-EC7 (Data points moved to Guidance)	(EC) Economic	Indirect Economic Impacts	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.
7	37.52	14.53	52.04	EN20	G4-EN21	(EN) Environment	Emissions, Effluents and Waste	NOx, SOx, and other significant air emissions by type and weight.
8	42.78	14.37	57.14	SO7	G4-SO7	(SO) Society	Anti-Competitive Behavior	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.
9	30.70	14.20	44.90	EN19	G4-EN20	(EN) Environment	Emissions, Effluents and Waste	Emissions of ozone-depleting substances by weight.
10	42.13	13.99	56.12	LA5	G4-LA4	(LA) Labor Practices and Decent Work	Labor/Management Relations	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	31.85	0.81	32.65	PR4	G4-PR4	(PR) Product Responsibility	Product and Service Labeling	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.
76	45.14	0.78	45.92	PR1	G4-PR1 (Data points moved to Guidance)	(PR) Product Responsibility	Customer Health and Safety	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.
77	51.04	-0.02	51.02	LA10	G4-LA9	(LA) Labor Practices and Decent Work	Training and Education	Average hours of training per year per employee by gender, and by employee category.
78	68.62	-0.25	68.37	EC1	G4-EC1	(EC) Economic	Economic Performance	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.
79	55.90	-0.79	55.10	EN26	G4-EN27	(EN) Environment	Products and Services	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.
80	65.01	-1.74	63.27	EN3	G4-EN3	(EN) Environment	Energy	Direct energy consumption by primary energy source.
81	59.39	-2.24	57.14	EN4	G4-EN3, G4-EN4, G4-EN5	(EN) Environment	Energy	Indirect energy consumption by primary source.
82	23.80	-3.38	20.41	EN27	G4-EN28	(EN) Environment	Products and Services	Percentage of products sold and their packaging materials that are reclaimed by category.
83	36.20	-3.54	32.65	EN2	G4-EN2	(EN) Environment	Materials	Percentage of materials used that are recycled input materials.
84	43.46	-4.68	38.78	LA3	G4-LA2	(LA) Labor Practices and Decent Work	Employment	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.



sustainability — what matters?

The Equipment Sector



The Equipment Sector

“FIAT INDUSTRIAL MAKES PRODUCTS TO MEET THE NEEDS OF PEOPLE AT WORK AND THAT IS WHY WE BELIEVE WE HAVE A RESPONSIBILITY TO OFFER THEM INNOVATIVE PRODUCTS THAT MEET THE HIGHEST SAFETY STANDARDS. OUR PRODUCTS ARE DESIGNED TO SIMPLIFY THE ACTIVITIES OF OUR CUSTOMERS AND INCREASE THEIR PRODUCTIVITY, WHILE **MINIMIZING THE ENVIRONMENTAL IMPACTS.**”

— Sergio Marchionne, Chairman, Fiat Industrial

“We want to **grow with sustainable solutions** and aim to generate value for current and future stakeholders in a balanced way without eroding the environment’s carrying capacity.”

— Klaus Stahlmann, CEO, Sulzer

“WE ADDRESS THESE CHALLENGES BY PROVIDING OUR CUSTOMERS WITH SUSTAINABLE TECHNOLOGIES TO MAXIMIZE THE RECOVERY OF VALUABLE METALS AND MINERALS WHILST **CONSUMING LESS ENERGY AND FEWER NATURAL RESOURCES** AT REDUCED OPERATIONAL COST.” — Pertti Korhonen, President & CEO, Outotec

“WITH EVER-INCREASING PRESSURE ON RESOURCES, AS WELL AS THE IMPACTS OF OUR OPERATIONS AND PRODUCTS ON THE ENVIRONMENT AND SOCIETY, **SUSTAINABILITY MUST BE AT THE VERY CORE OF OUR EFFORTS** TO ACHIEVE THE GREATEST SUCCESS.”

— Vincent R. Volpe Jr., President and Chief Executive Officer, Dresser-Rand

“Engaging new partners and addressing new markets require the right systems to **support sustainable growth.**”

— Charles Ruffing, Director of Health, Safety, Environment and Sustainability, Eastman Kodak Company

“To constantly challenge the present, **to improve and correct our actions** where necessary and to forge ahead in areas where we see the future leading us as well as our customers.” — Hans-Peter Schaefer, CEO, Mauser Group

“THERE ARE COMPETING PRIORITIES IN THE PURSUIT OF NEW FUEL AND VEHICLE TECHNOLOGIES THAT ARE **RELIABLE, AFFORDABLE AND ENVIRONMENTALLY ADVANCED**; NATURAL GAS IS WELL-POSITIONED.”

— Karen Hamberg, Vice President of Sustainable Energy Futures, Westport Innovations

“**SUSTAINABILITY CONSIDERATIONS** COVER HOW WE DESIGN AND MANUFACTURE PRODUCTS, WHAT WE OFFER CUSTOMERS, HOW WE ENGAGE SUPPLIERS, HOW WE ASSESS RISKS AND OPPORTUNITIES, AND HOW WE BEHAVE IN THE COMMUNITIES WHERE WE OPERATE AND TOWARDS ONE ANOTHER.”

— ABB Group, Sustainability Performance 2011

“Yesterday, today and tomorrow are connected. **What we do today, even the smallest things, will affect tomorrow.**”

— William A. Linton, Chairman & CEO, Promega

“**OUR CONTRIBUTION TO A SUSTAINABLE WORLD IS THREEFOLD:** SUPPORTING THE NEEDS OF A RAPIDLY DEVELOPING WORLD, IMPROVING OUR IMPACT ON ENVIRONMENT AND SOCIETY, AND PROVIDING ENERGY-EFFICIENT SOLUTIONS FOR OUR CUSTOMERS.”

— Klaus Stahlmann, CEO, Sulzer



DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Equipment Sector

1. Product Responsibility (PR)
2. Society (SO)
3. Environment (EN)
4. Human Rights (HR)
5. Labor Practices and Decent Work (LA)
6. Economic (EC)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Equipment Sector

1. Customer Health and Safety
2. Indigenous Rights
3. Energy
4. Anti-Competitive Behavior
5. Emissions, Effluents and Waste
6. Products and Services
7. Product and Service Labeling
8. Compliance
9. Public Policy
10. Corruption

Reports Info

Our analysis is based on information collected from 12 GRI reports of which:

- **17%** were declared GRI Application Level A or A+
- **50%** were declared GRI Application Level B or B+
- **17%** were declared GRI Application Level C or C+
- **2** reports' GRI Application Levels were left **undeclared**
- and **25%** were assured by a third party (+)

Equipment Sector Reporters Included in Analysis

ABB Asea Brown Boveri Ltd, China National Erzhong Group Co. - China, Dresser-Rand, Eastman Kodak Company, Fiat Industrial, Mauser Group, Outotec, Promega, SBM Offshore, Sulzer, Westport Innovations, Zehnder Group

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	33.57	20.60	54.17	PR2	G4-PR2	(PR) Product Responsibility	Customer Health and Safety	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.
2	59.39	11.45	70.83	EN4	G4-EN3, G4-EN4, G4-EN5	(EN) Environment	Energy	Indirect energy consumption by primary source.
3	44.26	9.91	54.17	EN23	G4-EN24	(EN) Environment	Emissions, Effluents and Waste	Total number and volume of significant spills.
4	31.85	9.82	41.67	PR4	G4-PR4	(PR) Product Responsibility	Product and Service Labeling	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.
5	30.70	6.81	37.50	EN19	G4-EN20	(EN) Environment	Emissions, Effluents and Waste	Emissions of ozone-depleting substances by weight.
6	65.01	5.83	70.83	EN3	G4-EN3	(EN) Environment	Energy	Direct energy consumption by primary energy source.
7	23.80	5.38	29.17	EN27	G4-EN28	(EN) Environment	Products and Services	Percentage of products sold and their packaging materials that are reclaimed by category.
8	32.54	4.96	37.50	HR3	G4-HR2	(HR) Human Rights	Investment and Procurement Practices	Total hours of employee training on policies and procedures concerning aspects of Human Rights (HR) that are relevant to operations, including the percentage of employees trained.
9	45.14	4.86	50.00	PR1	G4-PR1 (Data points moved to Guidance)	(PR) Product Responsibility	Customer Health and Safety	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.
10	21.67	3.34	25.00	EN24	G4-EN25	(EN) Environment	Emissions, Effluents and Waste	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.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	34.11	-17.44	16.67	EN11	G4-EN11	(EN) Environment	Biodiversity	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.
76	42.61	-17.61	25.00	PR6	G4-PR6	(PR) Product Responsibility	Marketing Communications	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
77	56.42	-18.92	37.50	LA4	G4-11 (Moved to Organizational Profile in G4)	(LA) Labor Practices and Decent Work	Labor / Management Relations	Percentage of employees covered by collective bargaining agreements.
78	48.19	-19.02	29.17	HR7	H4-HR6	(HR) Human Rights	Prevention of Forced and Compulsory Labor	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.
79	36.40	-19.72	16.67	LA14	G4-LA13, G4-LA14, G4-LA15, G4-LA16	(LA) Labor Practices and Decent Work	Equal Remuneration for Women and Men	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.
80	50.36	-21.19	29.17	HR6	G4-HR5	(HR) Human Rights	Child Labor	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.
81	35.47	-22.97	12.50	EN12	G4-EN12	(EN) Environment	Biodiversity	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.
82	52.17	-23.00	29.17	LA8	G4-LA7 (Data points moved to Guidance)	(LA) Labor Practices and Decent Work	Occupational Health and Safety	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.
83	42.13	-25.46	16.67	LA5	G4-LA4	(LA) Labor Practices and Decent Work	Labor / Management Relations	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.
84	52.77	-27.76	25.00	EC8	G4-EC7 (Data points moved to Guidance)	(EC) Economic	Indirect Economic Impacts	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.



sustainability — what matters?

The Financial Services Sector



The Financial Services Sector

"CITIZENSHIP IS ABOUT THREE THINGS. FIRSTLY, IT'S ABOUT CONTRIBUTING TO GROWTH IN THE REAL ECONOMY AND CREATING JOBS AND OPPORTUNITIES. SECONDLY, IT'S ABOUT THE WAY WE DO BUSINESS; PUTTING OUR CUSTOMERS' INTERESTS AT THE HEART OF WHAT WE DO AND **MANAGING OUR IMPACTS RESPONSIBLY**. THIRDLY, IT'S ABOUT SUPPORTING THE COMMUNITIES IN WHICH WE LIVE AND WORK, OVER AND ABOVE OUR CORE BUSINESS ACTIVITIES." — Bob Diamond, Chief Executive, Barclays

"To underscore our commitment to responsible business practices, we adopted an Exclusion List in 2012 stating activities and practices the bank refuses to engage in or promote based on **ethical and sustainability standards.**"

— Gerrit Zalm, Chairman of the Managing Board, ABN AMRO

"THE COMBINATION OF TECHNOLOGY, FINANCE AND INGENUITY COALESCE IN OUR PIONEERING WORK TO BRING THE COMMERCIAL MICROFINANCE SECTOR TO SCALE. WE WORK ACROSS OUR BUSINESSES AND REGIONS TO PROVIDE PRODUCTS AND SERVICES FOR MICROFINANCE INSTITUTIONS, NETWORKS THAT **LEND TO THE UNDERSERVED.**" — Vikram Pandit, CEO, Citigroup

"ALLIANZ FOSTERS CLIMATE PROTECTION IN EMERGING ECONOMIES, TAPS ATTRACTIVE INVESTMENT OPPORTUNITIES, AND AT THE SAME TIME ENSURES THAT ITS OWN OPERATIONS ARE **100 PERCENT CARBON-NEUTRAL.**"

— Michael Diekmann, Chairman of the Board of Management, Allianz

"We support businesses that **tackle pressing problems in energy, health, water, agriculture** and access to capital for the billions who live largely outside the mainstream economy."

— James P. Gorman, President and Chief Executive Officer, Morgan Stanley

"WE STRENGTHENED OUR COMMITMENT TO MINIMIZE ANY POTENTIAL UNETHICAL, ILLEGAL OR HARMFUL CONSEQUENCES OF OUR BUSINESS ACTIVITIES, INVESTMENTS OR TRANSACTIONS THROUGH THE REVISION OF OUR ENVIRONMENTAL AND SOCIAL RISK FRAMEWORK. **WE BELIEVE THAT INVESTING IN CHILDREN, AND IN PARTICULAR IN THEIR EDUCATION, IS ONE OF THE MOST IMPORTANT WAYS TO INVEST IN TOMORROW'S ECONOMY.**"

— Jan Hommen, Chairman of the Executive Board, ING Group

"We boosted our efforts across the board to do our part to help spur economic growth in the U.S. and globally, to strengthen our communities and to **address critical social issues in the places we do business.**" — Jamie Dimon, Chairman & Chief Executive Officer, JPMorgan Chase

"BY EXPRESSING OUR GRATITUDE TO ALL THOSE WHO HAVE SUPPORTED US OVER THE YEARS, AND BY **GIVING BACK TO THE COMMUNITIES WE BELONG TO ACROSS THE GLOBE, WITH A PARTICULAR FOCUS ON PROJECTS PROMOTING EDUCATION AND ENTREPRENEURSHIP.**"

— Sergio P. Ermotti, Group Chief Executive Officer, UBS



"CSR: we simply referred to it as **doing the right thing and doing it the right way.** That means operating with integrity, honoring the trust that's been placed in us and helping to strengthen our communities. Those principles are timeless."

— Gerald Hassell, CEO, BNY Mellon

"WE HAVE ALSO IMPROVED THE MANAGEMENT OF CRISES AND RISKS RELATED TO CLIMATIC EVENTS, AND HAVE BROADENED OUR ACTIONS FOR THE **CONSERVATION OF WATER RESOURCES.**" — Aldemir Bendine, CEO, Banco do Brasil

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Financial Services Sector

1. Economic (EC)
2. Society (SO)
3. Human Rights (HR)
4. Labor Practices and Decent Work (LA)
5. Product Responsibility (PR)
6. Environment (EN)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Financial Services Sector

1. Customer Privacy
2. Materials
3. Marketing Communications
4. Equal Remuneration for Women and Men
5. Training and Education
6. Public Policy
7. Investment and Procurement Practices
8. Diversity and Equal Opportunity
9. Corruption
10. Indirect Economic Impacts

Reports Info

Our analysis is based on information collected from 134 GRI reports of which:

- **31%** were declared GRI Application Level A or A+
- **43%** were declared GRI Application Level B or B+
- **19%** were declared GRI Application Level C or C+
- **9** reports' GRI Application Levels were left **undeclared**
- and **48%** were assured by a third party (+)

Financial Sector Reporters Included in Analysis

Aargauische Kantonalbank, ABN AMRO Holding, Absa, Access Bank PLC, ACE Seguros S.A., AEGON, Agence Française de Développement, Akbank, Allianz, ALPHA Bank, Arab Bank, Assicurazioni Generali, ATEbank, Australia and New Zealand Banking Group (ANZ), Banco do Brasil, Banco Galicia, Bank Millennium S.A., Bank Of Montreal, Bank of the Philippine Islands (BPI), Barclays, Basellandschaftliche Kantonalbank BLKB, Basler Kantonalbank, BBVA Bancomer, BBVA Colombia, BBVA Provincial, Berner Kantonalbank, BicBanco, Bilbao Bizkaia Kutxa (BBK), BNY Mellon, Bonus Vorsorge, CaixaBank, Cajamar Caja Rural, CIMB Foundation under CIMB Group, CISCO Thailand, Citigroup, Comergon, Credit Suisse, Deutsche Bank, Development Bank of the Philippines, Diners Club del Ecuador, Discovery, DKV Seguros, DNB NOR, Eksport Kredit Fonden (EKF), Etera, Etica Sgr S.p.A., European Reliance, Ficohsa, FIRA - Banco de Mexico, Folksam, Fonds de solidarité FTQ, Fouriertransform, GNP Seguros, Government Savings Bank, Graubundner Kantonalbank (GKB), Grupo Sancor Seguros, Grupo Sura, Hatton National Bank (HNB), HNB Assurance PLC, Hong Kong Exchanges and Clearing Limited, Humana, IBERCAJA BANCO, S.A.U, IDLC, ING Group, Innovationsbron, Instituto Infraero de Seguridade Social -INFRAPREV, Insurance Australia Group (IAG), Intesa Sanpaolo, Investec, Investissement Quebec, JPMorgan Chase, KBC Group, Kendall Court, Kutxa, Kuwait Finance Housing, Landbank Of The Philippines, Landesbank Baden-Württemberg (LBBW), LeasePlan, Liberty Group, Montepaschi Group, Morgan Stanley, Munich Re, Mutualista Pichincha, National Bank of Abu Dhabi (NBAD), National Bank of Greece, National Bank of Oman, Nationale Suisse, Nedbank Group, NIBC Bank, Nordea Bank, Norrlandsfonden, Northern Trust, Nykredit, Oesterreichische Kontrollbank, Oesterreichische Nationalbank, PREVI, Prudential Financial Inc, Raiffeisen Schweiz, Redecard, Sanlam, Sarasin, SBAB, Sberbank, Scotiabank, Shinhan Financial Group, SIX Group, Standard Bank, Standard Life, State Street Corporation, SulAmérica Companhia Nacional de Seguros, Suramericana S.A, SVEDAB, Svensk Exportkredit, Swedfund International, Swiss Re, TD Bank Financial Group, The Co-operators, The GPT Group, The National Commercial Bank (NCB), The Saudi Investment Bank (SAIB), Triglav Insurance Company, Triodos Bank, UBS, UCA Funds Management, Unicredit, Union Bank, Union Investment, Valiant, Vancity, VidaCaixa, Vontobel Gruppe, VTB Group, Wells Fargo & Company, Zürcher Kantonalbank

TOP 10 INDICATORS | The Financial Services Sector | Get All 84: www.ga-institute.com/getall84

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	42.61	7.39	50.00	PR6	G4-PR6	(PR) Product Responsibility	Marketing Communications	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
2	33.35	7.33	40.67	HR1	G4-HR1	(HR) Human Rights	Investment and Procurement Practices	Percentage and total number of significant investment agreements and contracts that include Human Rights (HR) clauses or that have undergone Human Rights (HR) screening.
3	37.76	6.27	44.03	EC9	G4-EC8 (Data points moved to Guidance)	(EC) Economic	Indirect Economic Impacts	Understanding and describing significant indirect economic impacts, including the extent of impacts.
4	35.42	5.63	41.04	PR8	G4-PR8	(PR) Product Responsibility	Customer Privacy	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.
5	36.20	4.85	41.04	EN2	G4-EN2	(EN) Environment	Materials	Percentage of materials used that are recycled input materials.
6	51.61	4.74	56.34	PR5	G4-PR5 (Data points moved to Guidance)	(PR) Product Responsibility	Product and Service Labeling	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.
7	43.70	4.44	48.13	EN1	G4-EN1	(EN) Environment	Materials	Materials used by weight or volume.
8	54.37	4.21	58.58	EC3	G4-EC3	(EC) Economic	Economic Performance	Coverage of the organization's defined benefit plan obligations.
9	41.05	4.10	45.15	SO6	G4-SO6	(SO) Society	Public Policy	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.
10	30.70	3.26	33.96	EC5	G4-EC5	(EC) Economic	Market Presence	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	29.05	-13.38	15.67	EN9	G4-EN9	(EN) Environment	Water	Water sources significantly affected by withdrawal of water.
76	33.57	-13.42	20.15	PR2	G4-PR2	(PR) Product Responsibility	Customer Health and Safety	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.
77	56.98	-13.69	43.28	LA7	G4-LA6	(LA) Labor Practices and Decent Work	Occupational Health and Safety	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender.
78	31.02	-14.22	16.79	EN10	G4-EN10	(EN) Environment	Water	Percentage and total volume of water recycled and reused.
79	29.57	-14.64	14.93	EN13	G4-EN13	(EN) Environment	Biodiversity	Habitats protected or restored.
80	33.31	-17.63	15.67	EN14	Entire Indicator Moved to Guidance	(EN) Environment	Biodiversity	Strategies, current actions, and future plans for managing impacts on biodiversity.
81	45.14	-18.64	26.49	PR1	G4-PR1 (Data points moved to Guidance)	(PR) Product Responsibility	Customer Health and Safety	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.
82	37.32	-19.78	17.54	EN21	G4-EN22	(EN) Environment	Emissions, Effluents and Waste	Total water discharge by quality and destination.
83	37.52	-22.22	15.30	EN20	G4-EN21	(EN) Environment	Emissions, Effluents and Waste	NOx, SOx, and other significant air emissions by type and weight.
84	44.26	-26.35	17.91	EN23	G4-EN24	(EN) Environment	Emissions, Effluents and Waste	Total number and volume of significant spills.



sustainability — what matters?

The Food and Beverage Sector



The Food and Beverage Sector

" WE RECOGNISE THAT [...] WE NEED TO CONTRIBUTE MORE BROADLY TO THE SOCIETIES WHERE WE OPERATE, WHICH WE ARE DOING THROUGH A NUMBER OF INITIATIVES RANGING FROM SOURCING HEALTHY DRINKING WATER IN RURAL AREAS IN AFRICA AND ASIA TO SUPPORTING EDUCATIONAL PROGRAMMES FOR CHILDREN IN EASTERN EUROPE, ASIA AND AFRICA. WE ARE ALSO PARTNERING WITH THE FAIR LABOR ASSOCIATION, A NON-PROFIT MULTI-STAKEHOLDER INITIATIVE, TO INVESTIGATE WHETHER CHILDREN ARE WORKING ON COCOA FARMS SUPPLYING OUR FACTORIES, SO WE CAN **ADDRESS ANY ISSUES EFFECTIVELY AND TRANSPARENTLY.**" — Peter Brabeck-Letmathe, Chairman; Paul Bulcke, Chief Executive Officer, Nestlé

"[W]e continue to **broaden our ethical sourcing programs.** Today, we are proud that more than 93% of our coffee meets our standard on this front. And through our enhanced sourcing efforts for cocoa, tea and manufactured products, we are making a more positive impact than ever before." — Howard Schultz, Chairman, President & CEO, Starbucks Coffee Company

"WE BELIEVE THE BIOLOGICAL RISK IN CHILE IS STILL HIGH, WITH BACTERIAL DISEASE AND SEA LICE AS KEY ISSUES. AS THE INDUSTRY'S STANDING BIOMASS IN SEA IS EXPECTED TO INCREASE TO PRE-CRISIS LEVELS, WE ARE CONCERNED ABOUT THE EFFECT ON FISH HEALTH AND PERFORMANCE. [...] OVERALL **OUR ENVIRONMENTAL PERFORMANCE IS IMPROVING,** WHILE WE STILL SEE AMPLE ROOM FOR FURTHER IMPROVEMENTS." — Alf-Helge Aarskog, Chief Executive Officer, Marine Harvest

"WITH REGARD TO THE ENVIRONMENT, THE **RESPONSIBLE STEWARDSHIP OF OUR LAND AND WATER** IS ESSENTIAL TO ENSURING THE QUALITY OF OUR PRODUCTS. BUT IT'S NOT ONLY IN OUR BUSINESS INTEREST TO BE AS EFFICIENT AS POSSIBLE IN OUR USE OF NATURAL RESOURCES. WE ALSO KNOW THAT REDUCING OUR ENVIRONMENTAL IMPACT PRESERVES AND PROTECTS THE PLANET FOR FUTURE GENERATIONS." — Carlos Brito, Chief Executive Officer, Anheuser-Busch Companies

" With 30% of waste coming from customers' plates we supported the launch of their doggy box with the aim of trying to make it **more socially acceptable** for customers to ask to take the rest of their unfinished meal away. We think that avoidance of food waste should never be frowned upon!" — Alex Fisher, Managing Director, BFS Group Limited



"We piloted [...] a program which enables us to recycle our hot beverage cups into our take-out trays, we **increased the fuel efficiency** of our distribution fleet by 6.7%, and we revised and finalized our Animal Welfare Policy and worked with industry partners and our suppliers to understand and develop best practices." — Paul D. House, Executive Chairman, President and CEO, Tim Hortons

"SINCE 2005, AS PART OF OUR EFFORTS TO **BECOME WATER NEUTRAL BY 2020,** WE'VE CONDUCTED 382 COMMUNITY WATER PROJECTS IN 94 COUNTRIES, WORKING HAND IN HAND WITH LOCAL GOVERNMENTS AND PARTNERS INCLUDING WORLD WILDLIFE FUND (WWF), THE UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT, THE NATURE CONSERVANCY AND CARE." — Muhtar Kent, Chairman and CEO, Coca-Cola Company

"FERRERO IS COMMITTED TO REACHING **100% CERTIFIED AS TRACEABLE AND SUSTAINABLE** COCOA, COFFEE, PALM OIL AND HAZELNUTS BEFORE 2020 AND TO IMPROVING THE LIVING CONDITIONS OF FARMERS IN SOME OF THE POOREST COUNTRIES OF THE WORLD. THIS WILL ALLOW, IN THE LONG TERM, INCREASED PRODUCTIVITY FROM THE SAME HARVESTING SOURCES AND ENHANCED FARMERS' SKILLS, ALSO TO ADDRESS CLIMATE CHANGE CHALLENGES." — Giovanni Ferrero, Chief Executive Officer, Ferrero International

" Over the last two years we have focused, in particular, on resource use within our own operations. In 2009, we set a target to reduce our per restaurant energy and water usage by 15 percent by 2015. We are pleased to report that by Fy2011, we had reduced per restaurant water usage by 17 percent on an aggregate basis, **exceeding our water goal.**" — Clarence Otis, Jr., Chairman & CEO; Andrew H. Madsen, President & COO, Darden Restaurants

"[OUR VOLUNTEER] PROGRAM IS DESIGNED TO PROVIDE NUTRITIOUS MEALS AND HEALTH ADVICE TO DISADVANTAGED YOUTH IN SOUTH WESTERN SYDNEY. THESE ACTIVITIES HAVE ALLOWED MANY OF OUR EMPLOYEES TO EXPERIENCE FIRSTHAND THE CHALLENGES FACED BY SOME OF THE YOUNG PEOPLE IN OUR COMMUNITIES AND HOW THE COMPANY'S EFFORTS, IN CONJUNCTION WITH OFA, ARE PROVIDING THE SUPPORT AND UNDERSTANDING NEEDED TO **ENCOURAGE THESE YOUTH TO MAKE LIFE CHOICES** THAT WILL LEAD TO A HAPPIER AND HEALTHIER FUTURE." — Chris Delaney, Managing Director and Chief Executive Officer, Goodman Fielder

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Food and Beverage Sector

1. Product Responsibility (PR)
2. Environment (EN)
3. Economic (EC)
4. Labor Practices and Decent Work (LA)
5. Human Rights (HR)
6. Society (SO)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Food and Beverage Sector

1. Customer Health and Safety
2. Marketing Communications
3. Products and Services
4. Transport
5. Public Policy
6. Product and Service Labeling
7. Materials
8. Water
9. Energy
10. Emissions, Effluents and Waste

Reports Info

Our analysis is based on information collected from 96 GRI reports of which:

- **23%** were declared GRI Application Level A or A+
- **43%** were declared GRI Application Level B or B+
- **22%** were declared GRI Application Level C or C+
- **11** reports' GRI Application Levels were left **undeclared**
- and **41%** were assured by a third party (+)

Food and Beverage Sector Reporters Included in Analysis

AB Anders Löffberg, Alko, Alpina, Alsea, Altia, Amorim, Anheuser-Busch Companies, Asia Pacific Breweries Limited (APBL), Autogrill, Axfood, Barry Callebaut AG, BFS Group Limited, BONDUELLE SAS, BRF (Brasil Foods), Brown-Forman Corporation, Bunge Brazil, C.D.A. di Cattelan srl, Campbell Soup, Carlsberg Group, CCU, CELLER VEGA AIXALA, Cermaq, Chicken of the Sea, Coca-Cola Company, Coca-Cola de Argentina, Coca-Cola Femsa, Coca-Cola Germany, Coca-Cola HBC Switzerland, Coca-Cola Hellenic, Coca-Cola Hellenic Russia, Coca-Cola Hungary, Coca-Cola İçecek Turkey, Coca-Cola UK, Colombina, ConAgra Foods, Cuauhtémoc Moctezuma, Danone Group, Danone Poland, Darden Restaurants, Diageo, Dr Pepper Snapple Group, Erre de Vic, FEMSA, Ferrero International, Florida Ice & Farm Company (FIFCO), General Mills, Goodman Fielder, Grupo ARCOR, Grupo Bimbo, Grupo Marfrig, Grupo Nutresa, Heineken N.V., Heineken Spain, Hershey's, Hormel Foods, ICI, Joh. Barth & Sohn GmbH & Co. KG, Kärntnermilch, Kellogg, Cooperativa Förbundet Ekonomisk Förening (KF), Lantmännen, LVMH Group, Mahou-San Miguel Group, Marine Harvest, McDonald's Australia, McDonald's Corporation, McDonald's Deutschland Inc., Zweigniederlassung München, MoliNos Río de la Plata, Nestlé, Nestlé Hellas, Nestlé Hungária, Nestlé Poland, Nestlé Portugal, OLEUM FLUMEN, Pacific Andes International Holdings Limited, Palsgaard, PRONACA, Riopaila Castilla S.A., Royal Wessanen, SABMiller UK, SanCor Cooperativas Unidas Limitada, Sanford, Simplot Australia, Smithfield, Spendrups Bryggerier AB, Starbucks Coffee Company, Sunny Delight, Tim Hortons, Unilever Brazil, Unilever Israel, Union de Cervecerías Peruanas Backus y Johnston, Vaasan, Vöslauer, Wesfarmers, Westfleisch, ŻYWIEC ZDRÓJ S.A.

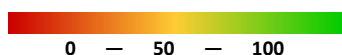
TOP 10 INDICATORS | The Food and Beverage Sector | Get All 84: www.ga-institute.com/getall84

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	42.61	13.64	56.25	PR6	G4-PR6	(PR) Product Responsibility	Marketing Communications	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
2	45.14	10.59	55.73	PR1	G4-PR1 (Data points moved to Guidance)	(PR) Product Responsibility	Customer Health and Safety	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.
3	42.37	9.72	52.08	PR3	G4-PR3	(PR) Product Responsibility	Product and Service Labeling	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.
4	33.57	9.14	42.71	PR2	G4-PR2	(PR) Product Responsibility	Customer Health and Safety	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.
5	23.80	9.02	32.81	EN27	G4-EN28	(EN) Environment	Products and Services	Percentage of products sold and their packaging materials that are reclaimed by category.
6	37.32	8.00	45.31	EN21	G4-EN22	(EN) Environment	Emissions, Effluents and Waste	Total water discharge by quality and destination.
7	31.02	5.44	36.46	EN10	G4-EN10	(EN) Environment	Water	Percentage and total volume of water recycled and reused.
8	66.65	5.23	71.88	EN16	G4-EN15, G4-EN16	(EN) Environment	Emissions, Effluents and Waste	Total direct and indirect greenhouse gas emissions by weight.
9	35.51	5.12	40.63	EN29	G4-EN30	(EN) Environment	Transport	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.
10	57.54	4.96	62.50	EN8	G4-EN8	(EN) Environment	Water	Total water withdrawal by source.



BOTTOM 10 INDICATORS | The Food and Beverage Sector | Get All 84: www.ga-institute.com/getall84

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	37.52	-8.87	28.65	EN20	G4-EN21	(EN) Environment	Emissions, Effluents and Waste	NOx, SOx, and other significant air emissions by type and weight.
76	17.50	-9.16	8.33	SO9	G4-SO2	(SO) Society	Local Communities	Operations with significant potential or actual negative impacts on local communities.
77	48.31	-9.77	38.54	SO4	G4-SO5	(SO) Society	Corruption	Actions taken in response to incidents of corruption.
78	17.82	-10.00	7.81	SO10	Entire Indicator Moved to Guidance	(SO) Society	Local Communities	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.
79	48.48	-10.45	38.02	EN6	G4-EN7	(EN) Environment	Energy	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.
80	18.22	-10.92	7.29	HR11	G4-HR12	(HR) Human Rights	Remediation	Number of grievances related to Human Rights (HR) filed, addressed, and resolved through formal grievance mechanisms.
81	35.47	-10.99	24.48	EN12	G4-EN12	(EN) Environment	Biodiversity	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.
82	50.24	-11.17	39.06	HR4	G4-HR3	(HR) Human Rights	Non-Discrimination	Total number of incidents of discrimination and corrective actions taken.
83	15.49	-11.84	3.65	LA15	G4-LA3	(LA) Labor Practices and Decent Work	Employment	Return to work and retention rates after parental leave, by gender.
84	50.92	-11.86	39.06	SO3	G4-SO4	(SO) Society	Corruption	Percentage of employees trained in organization's anti-corruption policies and procedures.



sustainability — what matters?

The Forest and Paper Products Sector



The Forest and Paper Products Sector

"WE WILL SEEK TO MAXIMIZE FURTHER OPPORTUNITIES IN THE MARKETPLACE, THROUGH INCREASED DISTRIBUTION OF PRODUCT AND EXPANDING OUR RANGE OF **ENVIRONMENTALLY PREFERABLE PRODUCTS**. WE WILL ALSO CONTINUE TO INCREASE OUR PRODUCTION OF RENEWABLE ENERGY AND AIM TO FURTHER **REDUCE OUR ENERGY USE AND WASTE** PER TONNE OF PULP AND PAPER PRODUCTION ACROSS OUR SITES." — Jim Henneberry, CEO, Australian Paper

"At International Paper, we are guided by a single vision — **to improve the world, today and for generations to come by using renewable resources to make products people depend on every day**. That's not a vision limited by borders, boundaries or time. It applies worldwide and it summarizes the very commitment that built our Company more than 110 years ago." — John V. Faaraci - Chairman & CEO, International Paper

"AWARE THAT **EDUCATION IS A FUNDAMENTAL** FACTOR IN TRAINING EFFICIENT AND CAPABLE PROFESSIONAL STAFF, THIS BEING EVEN MORE IMPORTANT IN THE INDUSTRIAL SEGMENT, WE HAVE CARRIED OUT INTENSE WORK ON STAFF TRAINING TO ENSURE THAT WE HAVE THE HUMAN CAPITAL NECESSARY TO SUPPORT OUR EXPANSION." — Salo Davi Seibel, Chairman of the board of Directors, Duratex

"UPM IS **STRONGLY COMMITTED TO CONTINUOUS IMPROVEMENT IN ECONOMIC, SOCIAL AND ENVIRONMENTAL PERFORMANCE**. COMPANY VALUES, CODE OF CONDUCT AND LEADERSHIP BEHAVIORS FORM THE FOUNDATION OF THE COMPANY'S OPERATIONS." — Jussi Pesonen, President and CEO, UPM-Kymmene



"Through good profitability and financial stability, the **sustainable use of natural resources**, and employees with the right skills and a broad mandate, we create value and achieve long-term growth." — Magnus Hall, President and CEO, Holmen

"As worldwide **demand grows for renewable, responsibly harvested building materials**, so does our need for energetic and talented people." — Donald B. Kayne, President and Chief Executive Officer, Canfor

"WE NEED TO RETHINK OUR ROLES AND RESPONSIBILITIES – AND BUILD ON THE GOOD AND GLOBALLY RECOGNIZED WORK WE HAVE ALREADY BEEN DOING TO **PROTECT THE ENVIRONMENT, ENHANCE SOCIAL INCLUSION** AND CREATE A BUSINESS MODEL THAT MAKES TOMORROW BETTER." — Jouko Karvinen, CEO, Stora Enso

"OUR ENVIRONMENTAL COMMITMENTS ARE PARTICULARLY THOROUGH AND STATE THAT WE WILL CONTINUE TO REDUCE OUR CARBON INTENSITY AND EMISSIONS, **STRIVING TO BECOME A CARBON-NEUTRAL COMPANY IN THE LONG TERM**. WE ALSO COMMIT TO FURTHER REDUCING OUR WATER CONSUMPTION THROUGH CONSERVATION, REUSE AND RECYCLING PRACTICES, AND WILL CONTINUE TO REDUCE OUR DISPOSALS TO LANDFILL." — David Hathorn, CEO, Mondi Group

"It is **vitaly important to our corporate sustainability** that we address three immediate requirements – reduce debt, improve liquidity and achieve more competitive operating costs going forward." — Kevin J. Clarke, President and Chief Executive Officer, Catalyt Paper

"OUR PRODUCTS HAVE A KEY ROLE TO PLAY IN HELPING THE WORLD **ADAPT TO THE CHALLENGES OF CLIMATE CHANGE, RESOURCE SCARCITY, AND URBANIZATION**. ALL OUR PRODUCTS HAVE REAL PURPOSE - THEY ARE HIGH PERFORMANCE MATERIALS THAT HELP OUR CUSTOMERS' PRODUCTS FUNCTION TO THE HIGHEST SPECIFICATION WHILE REDUCING THEIR ENVIRONMENTAL IMPACTS." — Jan Lång, President & CEO, Ahlstrom Corporation

The Forest and Paper Products Sector

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Forest and Paper Products Sector

1. Environment (EN)
2. Economic (EC)
3. Labor Practices and Decent Work (LA)
4. Human Rights (HR)
5. Society (SO)
6. Product Responsibility (PR)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Forest and Paper Products Sector

1. Materials
2. Biodiversity
3. Labor/Management Relations
4. Indigenous Rights
5. Product and Service Labeling
6. Public Policy
7. Training and Education
8. Economic Performance
9. Water
10. Emissions, Effluents and Waste

Reports Info

Our analysis is based on information collected from 18 GRI reports of which:

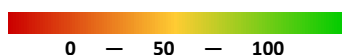
- **28%** were declared GRI Application Level A or A+
- **44%** were declared GRI Application Level B or B+
- **22%** were declared GRI Application Level C or C+
- **1** report's GRI Application Level was left **undeclared**
- and **50%** were assured by a third party (+)

Forest and Paper Products Sector Reporters Included in Analysis

Ahlstrom Corporation, Australian Paper, Canfor Corp., Catalyst Paper, Cham Paper Group, Duratex, Grupo Portucel, Holmen, International Paper, Martela, Metsaliitto/ METSÄ GROUP, Mondi Group, SAP Labs, SCA - Svenska Cellulosa Aktiebolaget, SERVIFUSTER, S.A., Stora Enso, Sveaskog, UPM-Kymmene

TOP 10 INDICATORS | The Forest and Paper Products Sector | Get All 84: www.ga-institute.com/getall84

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	37.52	29.15	66.67	EN20	G4-EN21	(EN) Environment	Emissions, Effluents and Waste	NOx, SOx, and other significant air emissions by type and weight.
2	36.20	24.92	61.11	EN2	G4-EN2	(EN) Environment	Materials	Percentage of materials used that are recycled input materials.
3	34.11	24.23	58.33	EN11	G4-EN11	(EN) Environment	Biodiversity	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.
4	29.57	23.21	52.78	EN13	G4-EN13	(EN) Environment	Biodiversity	Habitats protected or restored.
5	49.88	22.35	72.22	LA11	G4-LA10	(LA) Labor Practices and Decent Work	Training and Education	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.
6	42.37	21.52	63.89	PR3	G4-PR3	(PR) Product Responsibility	Product and Service Labeling	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.
7	37.32	21.02	58.33	EN21	G4-EN22	(EN) Environment	Emissions, Effluents and Waste	Total water discharge by quality and destination.
8	43.70	20.19	63.89	EN1	G4-EN1	(EN) Environment	Materials	Materials used by weight or volume.
9	33.31	19.48	52.78	EN14	Entire Indicator Moved to Guidance	(EN) Environment	Biodiversity	Strategies, current actions, and future plans for managing impacts on biodiversity.
10	52.77	16.68	69.44	LA12	G4-LA11	(LA) Labor Practices and Decent Work	Training and Education	Percentage of employees receiving regular performance and career development reviews, by gender.

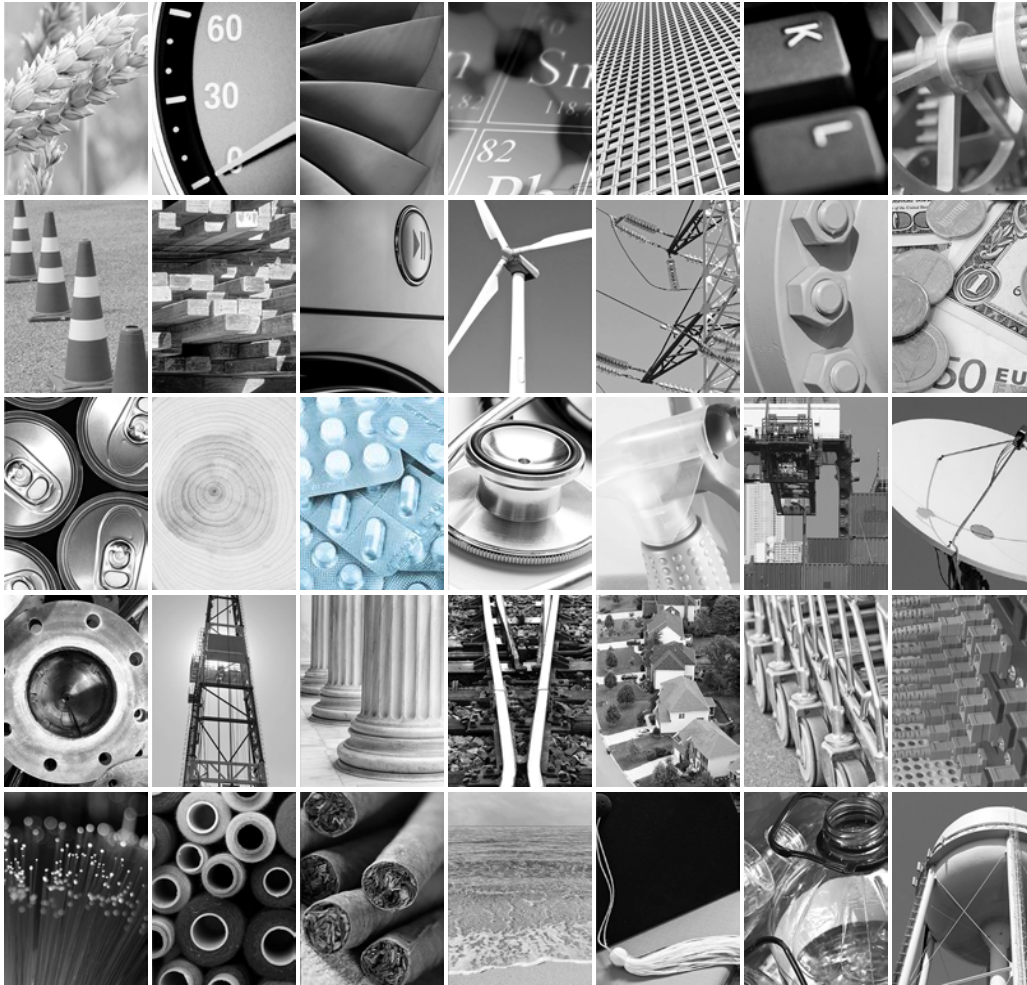


Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	33.35	-11.12	22.22	HR1	G4-HR1	(HR) Human Rights	Investment and Procurement Practices	Percentage and total number of significant investment agreements and contracts that include Human Rights (HR) clauses or that have undergone Human Rights (HR) screening.
76	36.40	-11.39	25.00	LA14	G4-LA13, G4-LA14, G4-LA15, G4-LA16	(LA) Labor Practices and Decent Work	Equal Remuneration for Women and Men	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.
77	45.14	-11.81	33.33	SO2	G4-SO3	(SO) Society	Corruption	Percentage and total number of business units analyzed for risks related to corruption.
78	51.04	-12.15	38.89	LA10	G4-LA9	(LA) Labor Practices and Decent Work	Training and Education	Average hours of training per year per employee by gender, and by employee category.
79	48.31	-12.20	36.11	SO4	G4-SO5	(SO) Society	Corruption	Actions taken in response to incidents of corruption.
80	33.29	-13.84	19.44	PR7	G4-PR7	(PR) Product Responsibility	Marketing Communications	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.
81	52.77	-13.87	38.89	EC8	G4-EC7 (Data points moved to Guidance)	(EC) Economic	Indirect Economic Impacts	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.
82	44.74	-14.18	30.56	PR9	G4-PR9	(PR) Product Responsibility	Compliance	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.
83	35.42	-15.97	19.44	PR8	G4-PR8	(PR) Product Responsibility	Customer Privacy	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.
84	44.74	-16.96	27.78	EN17	G4-EN17, G4-EN18	(EN) Environment	Emissions, Effluents and Waste	Other relevant indirect greenhouse gas emissions by weight.



sustainability — what matters?

The Healthcare
Products Sector



The Healthcare Products Sector

"FROM 2008 THROUGH 2012, WE REALIZED MORE THAN \$24 MILLION IN COST SAVINGS BY **IMPLEMENTING STRATEGIC SUSTAINABILITY INITIATIVES**. AND WE MADE THOSE CONSERVATION GAINS EVEN AS WE GREW OPERATIONS WORLDWIDE. AS PART OF OUR SUSTAINABILITY INITIATIVES, OUR STAFF ELIMINATED WASTE AND CREATED EFFICIENCIES THROUGH OUR GREEN CHEMISTRY AND GREEN BIOLOGY PROGRAMS." — Robert A. Bradway, Chairman and Chief Executive Officer, Amgen Inc.

"We are **truly dedicated to making a real difference** to the lives of millions of people, wherever we operate. We have no need for a separate corporate social responsibility agenda – it is intrinsically linked to what we do."

— Stefano Pessina, Executive Chairman, Alliance Boots

"OUR AIM IS FOR EVERY PERSON WHO NEEDS OUR PRODUCTS TO BE ABLE TO ACCESS AND BENEFIT FROM THEM. TO THIS END, WE ARE WORKING ALL OVER THE WORLD WITH HEALTHCARE AUTHORITIES, GOVERNMENTS AND OTHER STAKEHOLDERS TO **BREAK DOWN THE BARRIERS TO ACCESSING HEALTHCARE**."

— Severin Schwan, CEO, F. Hoffmann – La Roche, Ltd.

"**EFFICIENCY IS NOT ONLY IMPORTANT IN KEEPING HEALTHCARE SUSTAINABLE**, BUT ALSO IN ALLOWING US TO CONTINUE TO GROW, CREATE JOBS, AND MAKE AN IMPACT ON PEOPLE'S LIVES. THAT'S WHAT MOTIVATES US TO KEEP ON INNOVATING OUR PROCESSES, OUR TECHNOLOGIES AND OUR PRODUCTS."

— Pierre Guyot, CEO, Mölnlycke Health Care

"We are committed to ensuring healthy returns on our investments, **striking the right balance between better business, cleaner environment, and better lives** – regardless of the economic climate."

— Steen Riisgaard, President & CEO, Novozymes

"We implemented novel facility-based energy initiatives and **continued to shift to less carbon-intensive models** of product transport. We complete five new green building projects."

— Robert L. Parkinson, Jr., Chairman and Chief Executive Officer, Baxter

"WE BELIEVE THAT THE ESSENCE OF CSR FOR THE TAKEDA GROUP LIES IN DEVELOPING OUTSTANDING PHARMACEUTICAL PRODUCTS IN ACCORDANCE WITH THE PRINCIPLES OF OUR CORPORATE PHILOSOPHY OF '**TAKEDA-ISM = INTEGRITY MEANING FAIRNESS, HONESTY AND PERSEVERANCE**.'"

— Yasuchika Hasegawa, President & CEO, Takeda

"THROUGH INNOVATIVE RESEARCH, GROUNDBREAKING PARTNERSHIPS AND SMARTER PROCESSES, WE ARE PREPARED TO LEAD IN THE FUTURE OF HEALTHCARE. AS WE DO SO, WE WILL REMAIN COMPETITIVE AND COMMITTED TO THE IDEA THAT **CORPORATE RESPONSIBILITY MAKES GOOD BUSINESS SENSE**."

— William B. Harrison, Jr., Lead Director and Chair, Committee on Governance, Public Policy and Corporate Responsibility, Merck

"**Our five citizenship pillars align our actions** with the expectations of a wide range of global stakeholders and allow us to monitor critical issues related to access to care, product safety, ethics, human rights, labor practices, supply chain and the environment."

— Omar Ishrak, Chairman and Chief Executive Officer, Medtronic

"OUR PURPOSE AS A COMPANY IS TO HELP PEOPLE ON THEIR PATH TO BETTER HEALTH. WHEN PEOPLE ARE HEALTHY, THEY ARE IN A BETTER POSITION TO CONTRIBUTE POSITIVELY TO THEIR FAMILIES, LOCAL COMMUNITIES AND SOCIETY. IN SHORT, **IT TAKES HEALTHY PEOPLE TO CREATE AND SUSTAIN A HEALTHY AND VIBRANT WORLD. OUR RESPONSIBILITY IS TO HELP US ALL GET THERE**."

— Larry J. Merlo, President and Chief Executive Officer, CVS Caremark



DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Healthcare Products Sector

1. Product Responsibility (PR)
2. Environment (EN)
3. Human Rights (HR)
4. Labor Practices and Decent Work (LA)
5. Society (SO)
6. Economic (EC)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Healthcare Products Sector

1. Customer Health and Safety
2. Products and Services
3. Water
4. Indirect Economic Impacts
5. Remediation
6. Transport
7. Marketing Communications
8. Emissions, Effluents and Waste
9. Investment and Procurement Practices
10. Assessment

Reports Info

Our analysis is based on information collected from 27 GRI reports of which:

- **22%** were declared GRI Application Level A or A+
- **22%** were declared GRI Application Level B or B+
- **22%** were declared GRI Application Level C or C+
- **9** reports' GRI Application Levels were left **undeclared**
- and **41%** were assured by a third party (+)

Healthcare Products Sector Reporters Included in Analysis

Abbott, Alliance Boots, Amgen Inc., APL, Apoteket, Baxter International, Bilim Pharmaceuticals Company, Colgate-Palmolive, CVS Caremark Corporation, ESTEVE, F. Hoffmann-La Roche Ltd, Fosun Pharmaceutical, Infinitus China, Jointown Pharmaceutical Group Company, Medtronic, Merck USA, Mölnlycke Health Care, Mustafa Nevzat, Novozymes, Orion Group, Pfizer Corporation Austria, Roche Pharmaceuticals Turkey, Sandoz Türkiye, Takeda, Unimed de Cascavel - Cooperativa de Trabalho Médico, Unimed Vitoria, Zhejiang Hisun Pharmaceutical Company

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	43.14	10.57	53.70	EN7	G4-EN6	(EN) Environment	Energy	Initiatives to reduce indirect energy consumption and reductions achieved.
2	37.32	8.98	46.30	EN21	G4-EN22	(EN) Environment	Emissions, Effluents and Waste	Total water discharge by quality and destination.
3	37.76	8.54	46.30	EC9	G4-EC8 (Data points moved to Guidance)	(EC) Economic	Indirect Economic Impacts	Understanding and describing significant indirect economic impacts, including the extent of impacts.
4	31.02	7.87	38.89	EN10	G4-EN10	(EN) Environment	Water	Percentage and total volume of water recycled and reused.
5	44.26	7.60	51.85	EN23	G4-EN24	(EN) Environment	Emissions, Effluents and Waste	Total number and volume of significant spills.
6	15.49	6.74	22.22	LA15	G4-LA3	(LA) Labor Practices and Decent Work	Employment	Return to work and retention rates after parental leave, by gender.
7	56.34	6.63	62.96	EN22	G4-EN23	(EN) Environment	Emissions, Effluents and Waste	Total weight of waste by type and disposal method.
8	53.05	6.21	59.26	EN5	G4-EN6	(EN) Environment	Energy	Energy saved due to conservation and efficiency improvements.
9	21.67	6.11	27.78	EN24	G4-EN25	(EN) Environment	Emissions, Effluents and Waste	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.
10	23.80	5.84	29.63	EN27	G4-EN28	(EN) Environment	Products and Services	Percentage of products sold and their packaging materials that are reclaimed by category.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	52.81	-10.21	42.59	LA2	G4-LA1	(LA) Labor Practices and Decent Work	Employment	Total number and rate of new employee hires and employee turnover by age group, gender, and region.
76	65.01	-11.30	53.70	EN3	G4-EN3	(EN) Environment	Energy	Direct energy consumption by primary energy source.
77	54.37	-11.78	42.59	EC3	G4-EC3	(EC) Economic	Economic Performance	Coverage of the organization's defined benefit plan obligations.
78	42.62	-12.98	29.63	EC7	G4-EC6	(EC) Economic	Market Presence	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.
79	52.09	-13.19	38.89	SO5	Entire Indicator Moved to Guidance	(SO) Society	Public Policy	Public policy positions and participation in public policy development and lobbying.
80	44.78	-13.30	31.48	HR5	G4-HR4	(HR) Human Rights	Freedom of Association and Collective Bargaining	Operations and significant suppliers 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.
81	52.77	-13.87	38.89	LA12	G4-LA11	(LA) Labor Practices and Decent Work	Training and Education	Percentage of employees receiving regular performance and career development reviews, by gender.
82	42.74	-14.95	27.78	EC6	G4-EC9	(EC) Economic	Market Presence	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.
83	51.04	-15.85	35.19	LA10	G4-LA9	(LA) Labor Practices and Decent Work	Training and Education	Average hours of training per year per employee by gender, and by employee category.
84	46.31	-22.23	24.07	EC4	G4-EC4	(EC) Economic	Economic Performance	Significant financial assistance received from government.



sustainability — what matters?

The Healthcare
Services Sector



The Healthcare Services Sector

“SUSTAINABLE DEVELOPMENT COVERS THE NEEDS OF THE PRESENT WITHOUT JEOPARDIZING THE ABILITY OF FUTURE GENERATIONS TO DO THE SAME. SUSTAINABILITY INCLUDES IDEAS, PHILOSOPHY AND VALUES THAT CONTINUE TO INSPIRE PUBLIC AND PRIVATE ORGANIZATIONS TO BECOME BETTER MANAGERS OF THE ENVIRONMENT AND PROMOTE POSITIVE ECONOMIC GROWTH AND SOCIAL GOALS.”

— Nikos Koutsianas, Chief Executive Officer, Apivita

“I believe there is nothing more important than the work we all are doing to **redefine human health to include a healthy environment, a healthy planet”** — Lloyd H. Dean, CEO, Dignity Health System

“THE UNITED NATIONS GLOBAL COMPACT ENHANCES CLEVELAND CLINIC’S CULTURE OF CARING. IT ENUNCIATES WORTHWHILE GOALS, PROMOTES THE EXCHANGE OF BEST PRACTICES AMONG ENTERPRISES, AND **REINFORCES GOOD CITIZENSHIP IN THE COMMUNITY AND RESPONSIBLE STEWARDSHIP OF THE ENVIRONMENT.”**

— Delos M. Cosgrove, MD, CEO and President, Cleveland Clinic

“EVERY GENERATION DISPOSES OF AN ECONOMIC, SOCIAL AND ENVIRONMENTAL LEGACY TO BUILD ITS MARK OF CREATIVITY, COMPREHENSION AND WORK **EVERY GENERATION HAS AN INHERITANCE AND ITS EXPERIENCE ON THIS PLANET SHOULD MAKE THE PLANET BETTER, OR AT LEAST NOT MAKE IT WORSE.”** — João Bosco de Almeida Duarte, President, Unimed Cuiabá

“We know the **real bottom line in the sustainability debate is not cost versus benefit; it is harm versus health”**

— Lloyd H. Dean, CEO, Dignity Health System

“Innovative ideas and nature are the true inspiration for the development of new products. True beauty stems from within and can only be achieved by tuning into nature.”

— Nikos Koutsianas, CEO, Apivita

“... IS CONTINUOUSLY LOOKING FOR SOLUTIONS TO **KEEP THE ENVIRONMENT EFFECTS OF PHARMACEUTICAL DISTRIBUTION AND TRANSPORTATION TO A MINIMUM. THIS ALSO INCLUDES THE ENVIRONMENT-FRIENDLY DISPOSAL OF EXPIRED DRUGS.”**

— We Deliver Health, Sustainability Report, Phoenix Group, Tamro Group

“I BELIEVE THAT THE MAIN CHALLENGE WE FACE REMAINS IN **BUILDING A CULTURE OF SUSTAINABILITY AND TRANSPARENCY IN THE COMMUNITY WE LIVE IN. WE UNDERSTAND THE MULTICULTURAL NATURE OF OUR COMMUNITY, AS WELL ITS LIMITATIONS.”**

— Dr. Mazen Fakeeh, Director General, Dr. Soliman Fakeeh Hospital

“We have also been **supporting the growth of green society by establishing an environment-friendly system process, green financing and environmental volunteer programs.”**

— Chang-Soo Kim, President & CEO, Samsung Life Insurance

“THE MAIN THRUST OF THESE EFFORTS INCLUDES **MAINTAINING THE HIGHEST STANDARDS OF BUSINESS CONDUCT; REDUCING ENVIRONMENTAL IMPACT; PROVIDING A SAFE WORKPLACE FOR EMPLOYEES; AND DELIVERING ON OUR COMMITMENTS TO PATIENTS, PHYSICIANS, INVESTORS, EMPLOYEES AND OTHER STAKEHOLDERS.”** — Trevor Fetter, President and Chief Executive Officer,

Tenet Healthcare Corporation

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Healthcare Services Sector

1. Product Responsibility (PR)
2. Labor Practices and Decent Work (LA)
3. Economic (EC)
4. Human Rights (HR)
5. Society (SO)
6. Environment (EN)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Healthcare Services Sector

1. Diversity and Equal Opportunity
2. Marketing Communications
3. Non-Discrimination
4. Market Presence
5. Investment and Procurement Practices
6. Employment
7. Corruption
8. Product and Service Labeling
9. Compliance
10. Economic Performance

Reports Info

Our analysis is based on information collected from 13 GRI reports of which:

- **31%** were declared GRI Application Level A or A+
- **15%** were declared GRI Application Level B or B+
- **46%** were declared GRI Application Level C or C+
- **1** report's GRI Application Level was left **undeclared**
- and **46%** were assured by a third party (+)

Healthcare Services Sector Reporters Included in Analysis

Apivita, Apotekens Service AB, Cleveland Clinic, Consejo General de Colegios Oficiales de Farmacéuticos de España (Redfarma), Dignity Health System, Dr. Soliman Fakeeh Hospital, Samsung Life Insurance, Sanofi Group Turkey, Sociedade Beneficente Israelita Brasileira Albert Einstein, Tamro Group, Tenet Healthcare Corporation, Unimed Circuito das Águas, Unimed Cuiabá

Rank	All Sector Score	Diff Difference	Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	51.61	21.48	73.08	PR5	G4-PR5 (Data points moved to Guidance)	(PR) Product Responsibility	Product and Service Labeling	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.
2	52.81	16.43	69.23	LA2	G4-LA1	(LA) Labor Practices and Decent Work	Employment	Total number and rate of new employee hires and employee turnover by age group, gender, and region.
3	42.61	15.09	57.69	PR6	G4-PR6	(PR) Product Responsibility	Marketing Communications	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
4	58.15	14.94	73.08	LA13	G4-LA12	(LA) Labor Practices and Decent Work	Diversity and Equal Opportunity	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.
5	32.54	13.61	46.15	HR3	G4-HR2	(HR) Human Rights	Investment and Procurement Practices	Total hours of employee training on policies and procedures concerning aspects of Human Rights (HR) that are relevant to operations, including the percentage of employees trained.
6	45.14	12.56	57.69	PR1	G4-PR1 (Data points moved to Guidance)	(PR) Product Responsibility	Customer Health and Safety	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.
7	50.24	11.30	61.54	HR4	G4-HR3	(HR) Human Rights	Non-Discrimination	Total number of incidents of discrimination and corrective actions taken.
8	33.29	9.02	42.31	PR7	G4-PR7	(PR) Product Responsibility	Marketing Communications	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.
9	56.98	8.41	65.38	LA7	G4-LA6	(LA) Labor Practices and Decent Work	Occupational Health and Safety	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender.
10	30.70	7.77	38.46	EC5	G4-EC5	(EC) Economic	Market Presence	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.



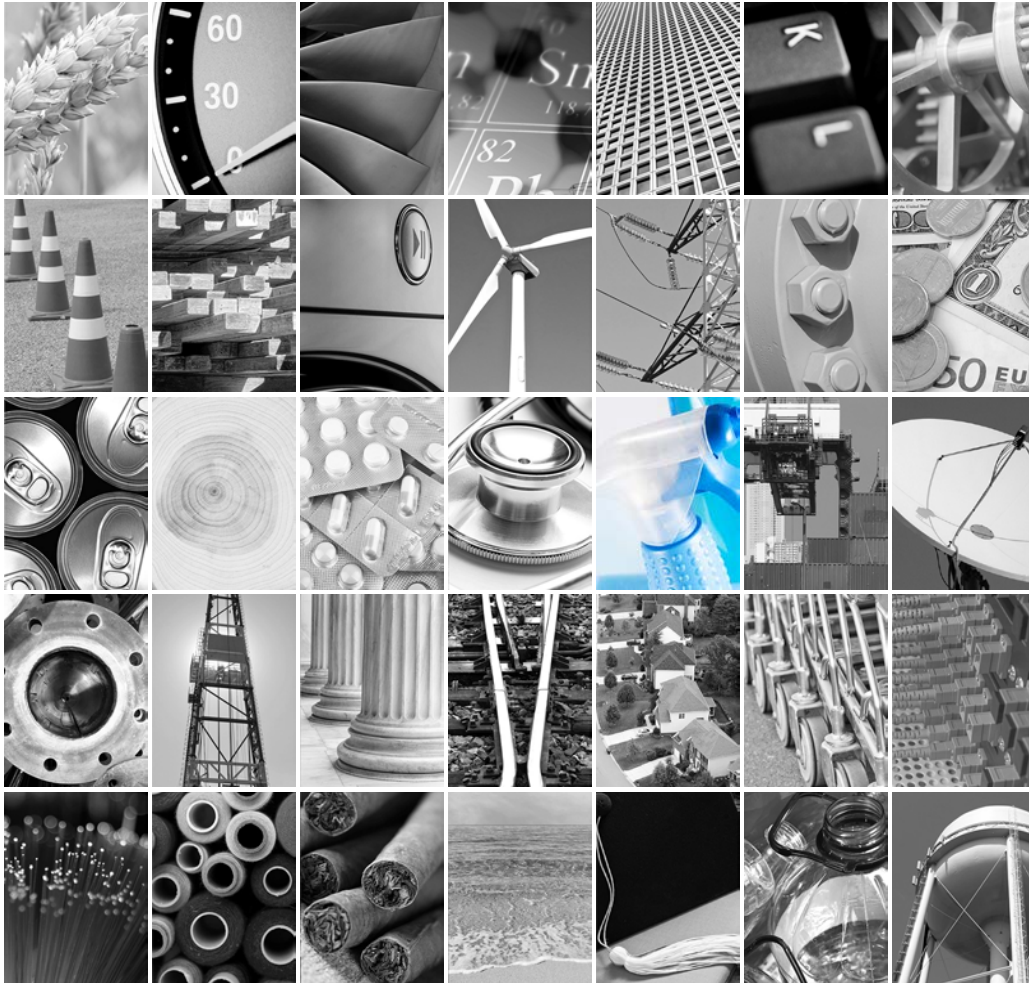
BOTTOM 10 INDICATORS | **The Healthcare Services Sector** | Get All 84: www.ga-institute.com/getall84

Rank	All Sector Score	Diff Difference	Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	43.70	-16.77	26.92	EN1	G4-EN1	(EN) Environment	Materials	Materials used by weight or volume.
76	44.26	-17.33	26.92	EN23	G4-EN24	(EN) Environment	Emissions, Effluents and Waste	Total number and volume of significant spills.
77	52.09	-17.47	34.62	SO5	Entire Indicator Moved to Guidance	(SO) Society	Public Policy	Public policy positions and participation in public policy development and lobbying.
78	17.50	-17.49	0.00	SO9	G4-SO2	(SO) Society	Local Communities	Operations with significant potential or actual negative impacts on local communities.
79	17.82	-17.81	0.00	SO10	Entire Indicator Moved to Guidance	(SO) Society	Local Communities	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.
80	33.31	-17.92	15.38	EN14	Entire Indicator Moved to Guidance	(EN) Environment	Biodiversity	Strategies, current actions, and future plans for managing impacts on biodiversity.
81	33.57	-18.18	15.38	PR2	G4-PR2	(PR) Product Responsibility	Customer Health and Safety	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.
82	53.05	-18.43	34.62	EN5	G4-EN6	(EN) Environment	Energy	Energy saved due to conservation and efficiency improvements.
83	66.65	-20.49	46.15	EN16	G4-EN15, G4-EN16	(EN) Environment	Emissions, Effluents and Waste	Total direct and indirect greenhouse gas emissions by weight.
84	37.52	-25.98	11.54	EN20	G4-EN21	(EN) Environment	Emissions, Effluents and Waste	NOx, SOx, and other significant air emissions by type and weight.



sustainability — what matters?

The Household and Personal Products Sector



The Household and Personal Products Sector

"WATER IS ONE OF THE KEY AREAS FOR RB. IT'S AN INCREASINGLY CRITICAL ISSUE FOR HEALTH AND HYGIENE, ESPECIALLY IN EMERGING MARKETS AND WHEN CONSUMERS USE OUR PRODUCTS. **WE WILL CUT OUR WATER IMPACT BY A THIRD BY 2020 ACROSS THE PRODUCTS' WHOLE LIFECYCLE**, NOT JUST IN OUR FACTORIES." — Rakesh Kapoor, CEO, Reckitt Benckiser

"We **initiated water-replenishment projects** in India, Israel, Colombia and Spain, with a total anticipated return to communities of 205 million."

— Tom Falk, Chairman & CEO, Kimberly-Clark

"**OUR AMBITION IS TO ACHIEVE MORE WITH LESS**. WE SEE THIS LONG-TERM STRATEGY AS A CORE SUCCESS FACTOR AND AS A COMPETITIVE ADVANTAGE. IT STRENGTHENS OUR RELATIONSHIPS WITH CUSTOMERS, DRIVES INNOVATION, AND INSPIRES OUR EMPLOYEES." — Kasper Rorsted, Chairman of the Management Board, Henkel

"EXAMPLES OF **OUR RESPONSIBLE SOURCING INITIATIVES** INCLUDE MAKING SIGNIFICANT PROGRESS TOWARDS SUSTAINABLE SOURCING OF PALM OIL BY JOINING THE ROUND TABLE ON SUSTAINABLE PALM OIL (RSPO)."

— Joe Fabbri, Chair Of The Givaudan Sustainability Programme, Givaudan

"We have moved the idea of **Sustainability** being 'a project' to something that **is being embedded within our organization.**"

— Gilles Andrier, Chief Executive Officer, Givaudan



"For us, **sustainability must include a focus on people**. It helps them thrive both at work and out in the community. It enhances health and well-being."

— Laura Alber, President and CEO, Reckitt Benckiser

"WE ARE **COMMITTED TO LEADERSHIP IN SUSTAINABILITY** ON THE BASIS OF A WELL-DEFINED LONG-TERM STRATEGY AND A CLEAR OBJECTIVE: ACHIEVING MORE WITH LESS."

— Kathrin Menges, Executive Vice President Human Resources and Chair of Henkel's Sustainability Council, Henkel

"WE'RE WORKING ON A **NEW SOCIAL RESPONSIBILITY STRATEGY** THAT WILL HELP US TO CONTINUE TO SUPPORT COMMUNITIES IN WHICH WE DO BUSINESS, WHILE USING OUR BRANDS TO IMPROVE LIVES AND COMMUNITIES AROUND THE GLOBE."

— Tom Falk, Chairman & CEO, Kimberly-Clark

"How people around the world **achieve good health, in a sustainable manner**, is likely to be the most significant challenge for our generation."

— Alex Gorsky, Chief Executive Officer, Johnson & Johnson

"**WE BELIEVE SUSTAINABILITY MUST BE IN THE ATTITUDES OF EACH PERSON** WHO INTERACTS WITH OUR ORGANIZATION. AND IT IS COMMITMENT OF THE GROUP AND ITS BUSINESS UNITS TO EXEMPLIFY THIS TRANSFORMATION PROGRESSIVE."

— Miguel Krigsner, Presidente do Conselho de Administração, Grupo Boticário

The Household and Personal Products Sector

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Household and Personal Products Sector

1. Environment (EN)
2. Product Responsibility (PR)
3. Human Rights (HR)
4. Economic (EC)
5. Society (SO)
6. Labor Practices and Decent Work (LA)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Household and Personal Products Sector

1. Public Policy
2. Customer Health and Safety
3. Investment and Procurement Practices
4. Child Labor
5. Security Practices
6. Transport
7. Energy
8. Overall (Environmental)
9. Emissions, Effluents and Waste
10. Occupational Health and Safety

Reports Info

Our analysis is based on information collected from 9 GRI reports of which:

- **33%** were declared GRI Application Level A or A+
- **33%** were declared GRI Application Level B or B+
- **11%** were declared GRI Application Level C or C+
- **2** reports' GRI Application Levels were left **undeclared**
- and **33%** were assured by a third party (+)

Household and Personal Products Sector Reporters Included in Analysis

Geberit, Givaudan, Grupo Boticário, Henkel, Johnson & Johnson, Kimberly-Clark, Reckitt Benckiser, Scotts Miracle-Gro Company, Williams-Sonoma, Inc.

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	42.37	24.30	66.67	PR3	G4-PR3	(PR) Product Responsibility	Product and Service Labeling	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.
2	41.05	20.06	61.11	SO6	G4-SO6	(SO) Society	Public Policy	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.
3	37.52	18.04	55.56	EN20	G4-EN21	(EN) Environment	Emissions, Effluents and Waste	NOx, SOx, and other significant air emissions by type and weight.
4	39.25	16.32	55.56	HR2	G4-HR10	(HR) Human Rights	Investment and Procurement Practices	Percentage of significant suppliers, contractors, and other business partners that have undergone Human Rights (HR) screening and actions taken.
5	45.14	15.98	61.11	PR1	G4-PR1 (Data points moved to Guidance)	(PR) Product Responsibility	Customer Health and Safety	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.
6	31.02	13.43	44.44	EN10	G4-EN10	(EN) Environment	Water	Percentage and total volume of water recycled and reused.
7	21.67	11.67	33.33	EN24	G4-EN25	(EN) Environment	Emissions, Effluents and Waste	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.
8	52.09	9.03	61.11	SO5	Entire Indicator Moved to Guidance	(SO) Society	Public Policy	Public policy positions and participation in public policy development and lobbying.
9	53.05	8.07	61.11	EN5	G4-EN6	(EN) Environment	Energy	Energy saved due to conservation and efficiency improvements.
10	42.61	7.39	50.00	PR6	G4-PR6	(PR) Product Responsibility	Marketing Communications	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	57.54	-13.09	44.44	EN8	G4-EN8	(EN) Environment	Water	Total water withdrawal by source.
76	52.77	-13.87	38.89	EC8	G4-EC7 (Data points moved to Guidance)	(EC) Economic	Indirect Economic Impacts	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.
77	42.78	-14.99	27.78	SO7	G4-SO7	(SO) Society	Anti-Competitive Behavior	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.
78	66.41	-16.41	50.00	LA1	G4-10 (Moved to 'Organizational Profile' in G4)	(LA) Labor Practices and Decent Work	Employment	Total workforce by employment type, employment contract, and region, broken down by gender.
79	50.92	-17.58	33.33	SO3	G4-SO4	(SO) Society	Corruption	Percentage of employees trained in organization's anti-corruption policies and procedures.
80	51.04	-17.70	33.33	LA10	G4-LA9	(LA) Labor Practices and Decent Work	Training and Education	Average hours of training per year per employee by gender, and by employee category.
81	35.42	-18.75	16.67	PR8	G4-PR8	(PR) Product Responsibility	Customer Privacy	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.
82	48.19	-20.41	27.78	HR7	H4-HR6	(HR) Human Rights	Prevention of Forced and Compulsory Labor	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.
83	50.24	-22.46	27.78	HR4	G4-HR3	(HR) Human Rights	Non-Discrimination	Total number of incidents of discrimination and corrective actions taken.
84	51.61	-23.82	27.78	PR5	G4-PR5 (Data points moved to Guidance)	(PR) Product Responsibility	Product and Service Labeling	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.



sustainability — what matters?

The Logistics Sector



The Logistics Sector

"WE CONTINUE TO **ADVANCE OUR TRANSPARENCY AND INTEGRATION OF SUSTAINABILITY** INTO OUR OPERATIONS. AND WE ARE WELL-PREPARED TO MEET THE INCREASING DEMANDS OF OUR EXTERNAL STAKEHOLDERS BY PROVIDING EXTENSIVE DATA ABOUT OUR PERFORMANCE AND AMBITIONS." — Scott Davis, Chairman & CEO, UPS

"Our objective is to provide the best possible working conditions for our employees and to **act responsibly towards the environment.**"

— Marie-Christine Lombard, CEO and Chairman of the Executive Board, TNT Express

"IN A NUMBER OF KEY AREAS, SUCH AS REDUCING CARBON EMISSIONS, CUTTING ENERGY CONSUMPTION, EMPLOYEE WELL BEING AND STAKEHOLDER INVOLVEMENT, ... **WE GO MUCH FURTHER THAN THE LAWS AND REGULATIONS** PRESCRIBE."

— Martine Durez, Chairwoman of the Board of Directors, Bpost

"THE TOTAL PLAN WAS A CATALYST FOR US TO **PUT SUSTAINABILITY HIGH ON THE AGENDA.** IT SHOWED THAT ALL STAKEHOLDERS IN THE PORT FULLY UNDERSTOOD THE IMPORTANCE OF SUSTAINABILITY FOR CREATING THE PORT OF THE 21ST CENTURY."

— Marc Van Peel, Chairman, Antwerp Port Authority

"We will continue working on renewal and improvements to make the port **even more sustainable, efficient and safe.**"

— Executive Board, Port of Rotterdam Authority, Port of Rotterdam

"In all our businesses, we seek management practices and models **committed to sustainable development.**"

— Renato Vale, Chairman, CCR

"**SUSTAINABILITY IS AN ONGOING CHALLENGE** FOR BUSINESSES TO COMMIT, NOT FOR THE DEVELOPMENT OF THE CURRENT GENERATION BUT TO ENSURE PROSPERITY TO FUTURE GENERATIONS."

— Dr. João Paulo Farinha Franco, President, Porto de Sines

"WE INTRODUCED FOLDERS.NL – A DIGITAL VERSION OF THE 12 BILLION UNADDRESSED RETAIL-RELATED BROCHURES DELIVERED TO DUTCH HOUSEHOLDS EVERY YEAR, AND ENTERED INTO A PARTNERSHIP WITH THE PAPER AND PACKAGE INDUSTRY RELATING TO THE USE OF **ENVIRONMENTALLY FRIENDLY PAPER.**"

— Harry Koorstra, CEO, PostNL

"These are **true win-win investments:** improvements in employees' health increase both people's quality of life and their productivity at work." — Pekka Lundmark, President and CEO, Konecranes

"WHILE THERE ARE NO SIMPLE SOLUTIONS TO THESE GLOBAL ISSUES, ONE THING IS CLEAR: THEY CANNOT BE SOLVED BY GOVERNMENTS ALONE. BUSINESS, ALONG WITH OTHER NON-GOVERNMENTAL STAKEHOLDERS, HAS AN IMPORTANT ROLE TO PLAY IN **SHAPING THE WORLD FOR FUTURE GENERATIONS.**" — Dr. Frank Appel, Chairman & CEO, Deutsche Post AG/DHL



DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Logistics Sector

1. Labor Practices and Decent Work (LA)
2. Environment (EN)
3. Society (SO)
4. Human Rights (HR)
5. Economic (EC)
6. Product Responsibility (PR)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Logistics Sector

1. Labor/Management Relations
2. Economic Performance
3. Energy
4. Compliance
5. Prevention of Forced and Compulsory Labor
6. Employment
7. Emissions, Effluents and Waste
8. Diversity and Equal Opportunity
9. Materials
10. Products and Services

Reports Info

Our analysis is based on information collected from 23 GRI reports of which:

- **31%** were declared GRI Application Level A or A+
- **43%** were declared GRI Application Level B or B+
- **26%** were declared GRI Application Level C or C+
- **0** reports' GRI Application Levels were left **undeclared**
- and **48%** were assured by a third party (+)

Logistics Sector Reporters Included in Analysis

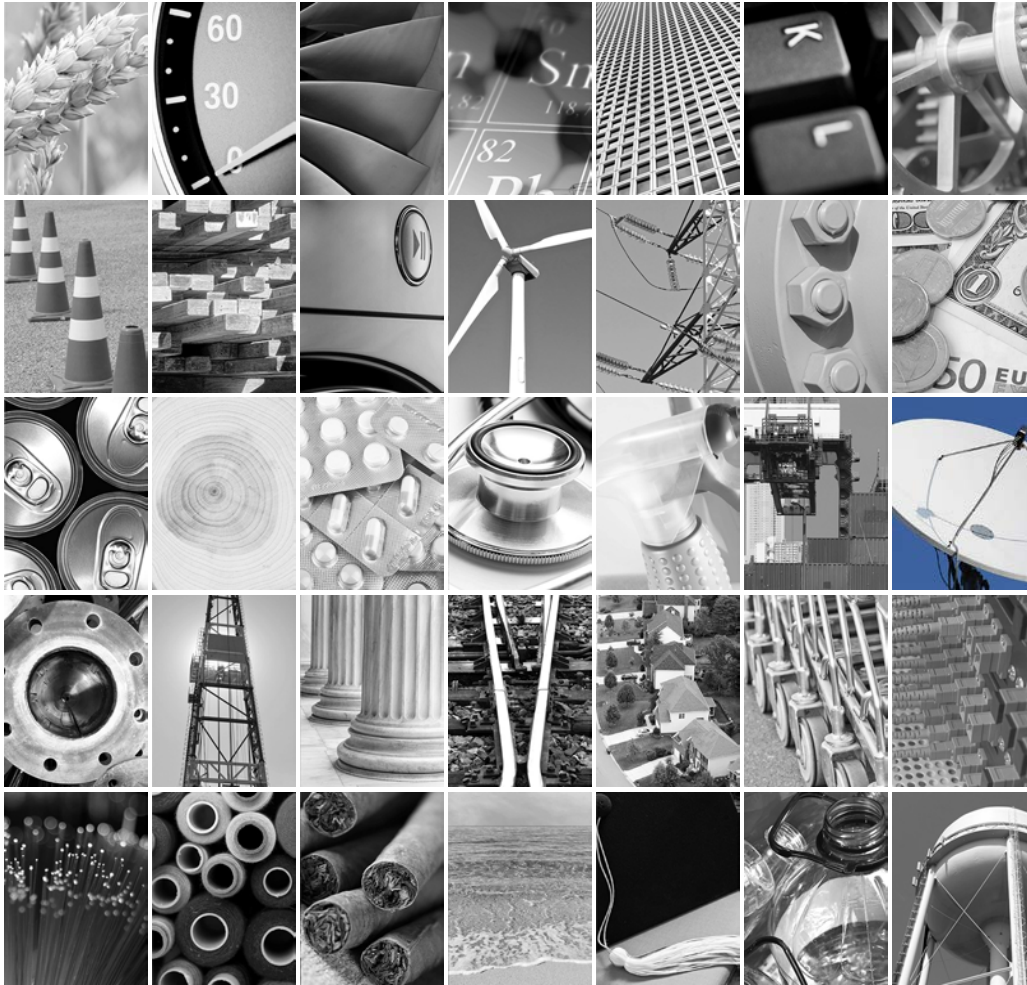
AIRFARM, Antwerp Port Authority, Autostrade per l'Italia, Bpost, CCR, Deutsche Post AG/ DHL, Egged Israel Transport Cooperative Society, ERGRANSA, Gebrüder Weiss, Green Cargo, Itella, Keppel T&T, Konecranes, Milano Serravalle - Milano Tangenziali, NORDEN, Port of Rotterdam, Porto de Sines, PostNL, Swiss Post, Terminal de Contenidors de Barcelona, S.L. (T.C.B.), TNT Express, UPS, Weyerhaeuser

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	46.31	12.39	58.70	EC4	G4-EC4	(EC) Economic	Economic Performance	Significant financial assistance received from government.
2	59.39	12.35	71.74	EN4	G4-EN3, G4-EN4, G4-EN5	(EN) Environment	Energy	Indirect energy consumption by primary source.
3	44.74	11.78	56.52	EN17	G4-EN17, G4-EN18	(EN) Environment	Emissions, Effluents and Waste	Other relevant indirect greenhouse gas emissions by weight.
4	66.41	9.68	76.09	LA1	G4-10 (Moved to 'Organizational Profile' in G4)	(LA) Labor Practices and Decent Work	Employment	Total workforce by employment type, employment contract, and region, broken down by gender.
5	66.65	9.44	76.09	EN16	G4-EN15, G4-EN16	(EN) Environment	Emissions, Effluents and Waste	Total direct and indirect greenhouse gas emissions by weight.
6	65.01	4.56	69.57	EN3	G4-EN3	(EN) Environment	Energy	Direct energy consumption by primary energy source.
7	56.42	4.45	60.87	LA4	G4-11 (Moved to 'Organizational Profile' in G4)	(LA) Labor Practices and Decent Work	Labor / Management Relations	Percentage of employees covered by collective bargaining agreements.
8	37.52	3.79	41.30	EN20	G4-EN21	(EN) Environment	Emissions, Effluents and Waste	NOx, SOx, and other significant air emissions by type and weight.
9	56.42	2.28	58.70	EN28	G4-EN29	(EN) Environment	Compliance	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.
10	56.98	1.72	58.70	LA7	G4-LA6	(LA) Labor Practices and Decent Work	Occupational Health and Safety	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender.

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	37.76	-18.19	19.57	EC9	G4-EC8 (Data points moved to Guidance)	(EC) Economic	Indirect Economic Impacts	Understanding and describing significant indirect economic impacts, including the extent of impacts.
76	33.57	-18.35	15.22	PR2	G4-PR2	(PR) Product Responsibility	Customer Health and Safety	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.
77	57.54	-18.41	39.13	EN8	G4-EN8	(EN) Environment	Water	Total water withdrawal by source.
78	42.37	-18.45	23.91	PR3	G4-PR3	(PR) Product Responsibility	Product and Service Labeling	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.
79	41.05	-19.31	21.74	SO6	G4-SO6	(SO) Society	Public Policy	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.
80	43.46	-19.54	23.91	LA3	G4-LA2	(LA) Labor Practices and Decent Work	Employment	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.
81	30.70	-19.82	10.87	EC5	G4-EC5	(EC) Economic	Market Presence	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.
82	37.32	-19.92	17.39	EN21	G4-EN22	(EN) Environment	Emissions, Effluents and Waste	Total water discharge by quality and destination.
83	42.74	-23.17	19.57	EC6	G4-EC9	(EC) Economic	Market Presence	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.
84	42.61	-25.21	17.39	PR6	G4-PR6	(PR) Product Responsibility	Marketing Communications	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.

sustainability — what matters?

The Media Sector



The Media Sector

"[W]E WILL BE AIMING TO INCREASE THE NUMBER OF SUPPLIERS WHO SIGN UP TO OUR SUPPLIER CODE OF CONDUCT AND **LIMIT OUR ENVIRONMENTAL FOOTPRINT** IN AREAS LIKE ENERGY CONSUMPTION. WE WILL BE ENGAGING OUR PEOPLE IN THESE EFFORTS THROUGH OUR CHAMPIONS NETWORKS THAT SPAN THE WHOLE OF OUR BUSINESS, LIKE OUR SOCIALLY RESPONSIBLE SUPPLIERS GROUP AND EMPLOYEE-LED GREEN TEAMS. WE WILL ALSO BE UNDERTAKING A GLOBAL EMPLOYEE OPINION SURVEY TO HEAR STAFF VIEWS ON HOW WE ARE PERFORMING AND MEETING THEIR NEEDS." — Erik Engstrom, Chief Executive Officer, Reed Elsevier

"Mondadori has produced a new version of its Code of Ethics – replacing the previous version in force since 2002 – which incorporates **current issues of social responsibility** and is designed, in terms of its structure and objectives, to reflect the interests of the various stakeholders." — Marina Berlusconi, Chairman; Maurizio Costa, Vice-chairman & CEO, Mondadori

"LAST YEAR WE INVESTED IN THE **DEVELOPMENT OF A SOCIAL AND ENVIRONMENTAL DATA MANAGEMENT SYSTEM** THAT IS TAILORED TO OUR OPERATIONS. IT HAS GIVEN US THE MEANS TO BUILD AN AGGREGATED BASELINE OF RELEVANT CR INFORMATION ACROSS OUR FOOTPRINT – INCLUDING DATA ON OUR ENERGY CONSUMPTION, GREENHOUSE GAS EMISSIONS AND OUR COMMUNITY INVESTMENTS. WE WILL CONTINUE TO BUILD ON THIS TOOL, AND USE IT TO MEASURE AND IMPROVE OUR CR PERFORMANCE." — Michael T. Fries, President and CEO, Liberty Global Inc.

"WE EXPANDED OUR FINANCIAL LITERACY PROGRAMS TO SERVE MORE CHILDREN AND MILITARY FAMILIES AS WELL AS BROUGHT NEW SUSTAINABILITY PRODUCTS AND SERVICES TO MARKET AND CONSTRUCTED A SOLAR FIELD THAT WILL **REDUCE OUR OVERALL CARBON EMISSIONS BY NEARLY 10%**—THE ENVIRONMENTAL EQUIVALENT OF TAKING 2,500 CARS OFF THE ROAD." — Harold McGraw III, Chairman, President & CEO, The McGraw-Hill Companies



"We continue to develop the communities in which we operate through our three core pillars: **education, humanitarian and other community projects**. Our sustainability goes beyond these commitments and is at the very heart of everything we do." — Datuk Johan bin Jaaffar, Chairman, Media Prima

"While we **strive to address corruption, human and labour rights issues and climate change** with strong group-wide policies, we also need to be sensitive to local culture when these are implemented." — Hans-Holger Albrecht, President & CEO, Modern Times Group

"IMPORTANTLY, IN COUNTRIES FACING EDUCATIONAL CHALLENGES, NASPERS HAS STEADILY **EXPANDED THE SCOPE OF ITS EDUCATIONAL AND LITERACY INITIATIVES**. WE ARE ALSO SUPPORTING THE DEVELOPMENT OF INDUSTRIES WITH POTENTIAL TO CREATE EMPLOYMENT AND DEVELOP SKILLS, SUCH AS FILM-MAKING AND JOURNALISM" — Ton Vosloo, Chairman, Naspers

"OUR GROUP WORKS DAILY WITH SUPPLIERS, CLIENTS AND OTHER PARTNERS AS PARTICIPANTS IN SOCIAL INTERCOURSE. ROTO SMEETS GROUP'S ACTIVITIES ALSO IMPACT THE ENVIRONMENT. WE USE RAW MATERIALS SUCH AS PAPER, INK AND WATER; WE CONSUME ENERGY, AND CREATE WASTE. ROTO SMEETS GROUP IS ALSO A HUMAN ORGANIZATION. A CORE CONCERN IS THE CONTINUING EDUCATION OF OUR EMPLOYEES AND AN **ONGOING CONCERN FOR A SAFE AND HEALTHY WORKING ENVIRONMENT.**" — Joost de Haas, Chairman, Roto Smeets Group

"In early 2012, Lagardère Publishing made a commitment to labelling the books it publishes, to inform readers of their **carbon footprint** and the origin of the paper used. Lagardère Active carried out its second carbon audit of its Magazine Publishing, Audiovisual and Digital businesses, which showed that digital media accounts for a very large proportion of our **CO2 emissions.**" — Arnaud Lagardère, General and Managing Partner, Lagardère

"THE PROLIFERATION OF COMMUNICATION PLATFORMS HAS RESULTED IN [...] **THE OPPORTUNITY TO BECOME A MORE SUSTAINABLE CORPORATION**. WE ARE EXPANDING OUR PRODUCT AND SERVICE OFFERING BY SEIZING BUSINESS OPPORTUNITIES IN DIGITAL AND INTERACTIVE FIELDS, WHILE KEEPING THE CAPABILITIES OF OUR BEST PRINTING ASSETS. WE ARE ALSO BECOMING MORE VERSATILE AND EFFICIENT BY CONCENTRATING ON OUR MOST PRODUCTIVE ASSETS. THE CORPORATION IS INVESTING IN NEW EQUIPMENT AND REDUCING ITS ENVIRONMENTAL IMPACTS." — François Olivier, President & Chief Executive Officer, TC Transcontinental

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Media Sector

1. Labor Practices and Decent Work (LA)
2. Society (SO)
3. Environment (EN)
4. Product Responsibility (PR)
5. Economic (EC)
6. Human Rights (HR)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Media Sector

1. Materials
2. Equal Remuneration for Women and Men
3. Local Communities
4. Assessment
5. Employment
6. Indigenous Rights
7. Marketing Communications
8. Products and Services
9. Energy
10. Remediation

Reports Info

Our analysis is based on information collected from 24 GRI reports of which:

- **16%** were declared GRI Application Level A or A+
- **28%** were declared GRI Application Level B or B+
- **52%** were declared GRI Application Level C or C+
- **1** report's GRI Application Level was left **undeclared**
- and **40%** were assured by a third party (+)

Media Sector Reporters Included in Analysis

Alma Media Group, Axel Springer, British Sky, Caracol Televisión, D+ Brasil, DirecTV Argentina, Edita, Goodwill PR and Communication Agency, Grupo Antena 3, Grupo EL COMERCIO, Lagardère, Liberty Global Inc., Media Prima, MediaResponsible, Modern Times Group, Mondadori, Naspers, Radio e Televisao de Portugal, S.A. (RTP), Rede Gazeta - Espirito Santo, Reed Elsevier, Roto Smeets Group, TC Transcontinental, The McGraw-Hill Companies, TMG

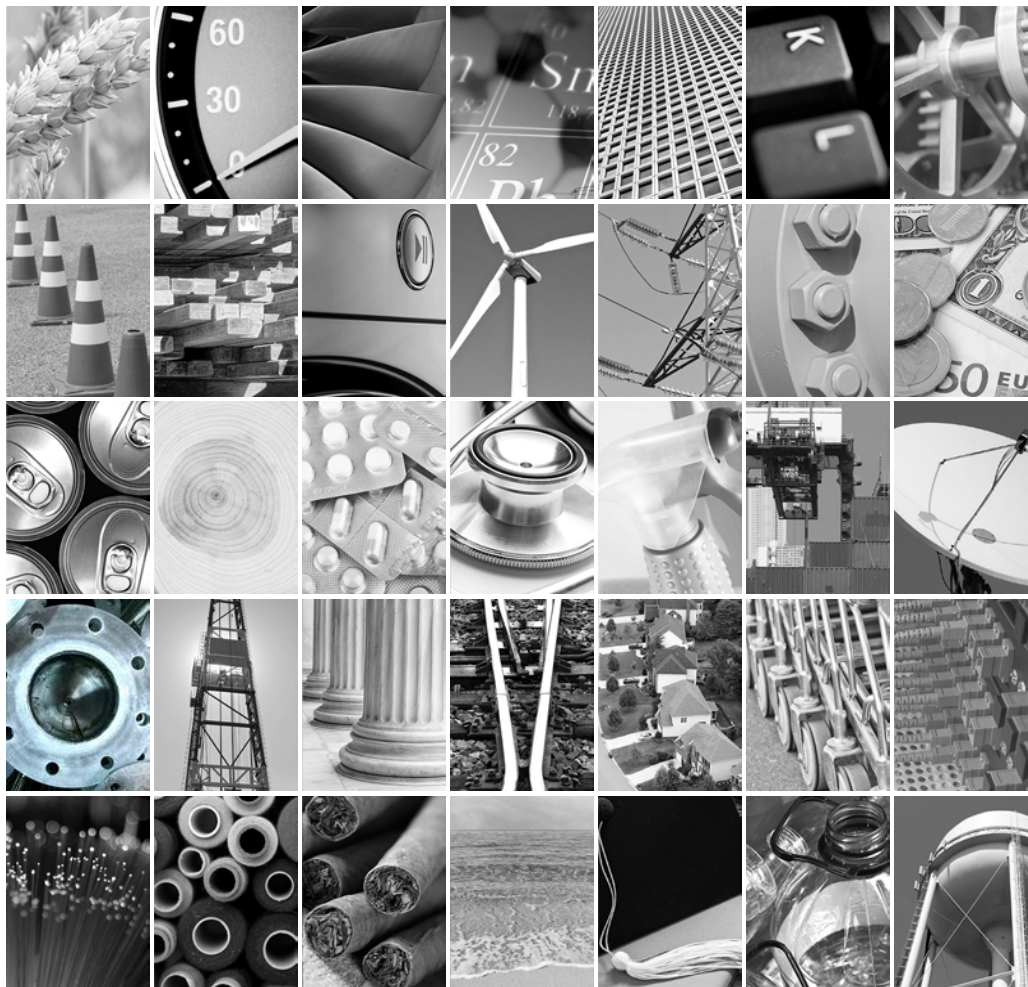
TOP 10 INDICATORS | The Media Sector | Get All 84: www.ga-institute.com/getall84

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	43.70	10.47	54.17	EN1	G4-EN1	(EN) Environment	Materials	Materials used by weight or volume.
2	36.20	9.64	45.83	EN2	G4-EN2	(EN) Environment	Materials	Percentage of materials used that are recycled input materials.
3	41.05	8.95	50.00	SO6	G4-SO6	(SO) Society	Public Policy	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.
4	17.50	7.51	25.00	SO9	G4-SO2	(SO) Society	Local Communities	Operations with significant potential or actual negative impacts on local communities.
5	15.49	7.43	22.92	LA15	G4-LA3	(LA) Labor Practices and Decent Work	Employment	Return to work and retention rates after parental leave, by gender.
6	17.82	7.19	25.00	SO10	Entire Indicator Moved to Guidance	(SO) Society	Local Communities	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.
7	36.40	5.28	41.67	LA14	G4-LA13, G4-LA14, G4-LA15, G4-LA16	(LA) Labor Practices and Decent Work	Equal Remuneration for Women and Men	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.
8	44.74	3.18	47.92	EN17	G4-EN17, G4-EN18	(EN) Environment	Emissions, Effluents and Waste	Other relevant indirect greenhouse gas emissions by weight.
9	23.80	1.21	25.00	EN27	G4-EN28	(EN) Environment	Products and Services	Percentage of products sold and their packaging materials that are reclaimed by category.
10	32.26	1.08	33.33	LA9	G4-LA8	(LA) Labor Practices and Decent Work	Occupational Health and Safety	Health and safety topics covered in formal agreements with trade unions.

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	30.70	-16.11	14.58	EN19	G4-EN20	(EN) Environment	Emissions, Effluents and Waste	Emissions of ozone-depleting substances by weight.
76	56.42	-16.83	39.58	EN28	G4-EN29	(EN) Environment	Compliance	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.
77	49.36	-18.10	31.25	EC2	GF-EC2	(EC) Economic	Economic Performance	Financial implications and other risks and opportunities for the organization's activities due to climate change.
78	52.17	-18.83	33.33	LA8	G4-LA7 (Data points moved to Guidance)	(LA) Labor Practices and Decent Work	Occupational Health and Safety	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.
79	48.19	-19.02	29.17	HR7	H4-HR6	(HR) Human Rights	Prevention of Forced and Compulsory Labor	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.
80	44.78	-19.78	25.00	HR5	G4-HR4	(HR) Human Rights	Freedom of Association and Collective Bargaining	Operations and significant suppliers 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.
81	50.24	-21.07	29.17	HR4	G4-HR3	(HR) Human Rights	Non-Discrimination	Total number of incidents of discrimination and corrective actions taken.
82	45.14	-22.22	22.92	PR1	G4-PR1 (Data points moved to Guidance)	(PR) Product Responsibility	Customer Health and Safety	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.
83	44.26	-23.42	20.83	EN23	G4-EN24	(EN) Environment	Emissions, Effluents and Waste	Total number and volume of significant spills.
84	52.09	-25.00	27.08	SO5	Entire Indicator Moved to Guidance	(SO) Society	Public Policy	Public policy positions and participation in public policy development and lobbying.

sustainability — what matters?

**The Metals
Products Sector**



The Metals Products Sector

"EUROPEAN ENVIRONMENTAL STANDARDS MAKE IT INCUMBENT ON US TO ACCOUNT FOR THE CHEMICAL MAKEUP OF EACH PART WE SUPPLY. THE GROUP IS WELL PLACED TO FULLY COMPLY WITH THESE REQUIREMENTS. **ENVIRONMENTAL SUSTAINABILITY, TRANSFORMATION AND EMPLOYEE HEALTH AND SAFETY ARE KEY CONSIDERATIONS IN SUPPLY CHAIN SELECTION** FOR GLOBAL CUSTOMERS. METAIR APPLIES THE SAME STRINGENCY TO ITS OWN SOURCING SELECTION PROCESSES." — OME Poee, Chairman, Metair Investments Limited

"[W]e must be optimistic about the future: more innovative products, such as light alloy valves and special burners, to which for some years we have continuously directed the bulk of our efforts in research, have now been launched, and we expect further positive results from these in the future."

— Angelo Bettinzoli, Chief Executive Officer, SABAF

"**ENERGY CONTINUES TO BE A KEY SUSTAINABILITY ISSUE**

FOR US, BEING A MAJOR COST AT BOTH OUR MINES AND SMELTERS, AS SMELTERS IN PARTICULAR ARE ENERGY INTENSIVE OPERATIONS. WE HAVE TAKEN A NUMBER OF STEPS TO REDUCE OUR CARBON FOOTPRINT AT SITES THROUGH DEVELOPING OR EXPANDING GENERATION FROM RENEWABLE SOURCES SUCH AS WATER AND WIND." — Roland Junck, Chief Executive Officer, Nyrstar

"ELVAL'S STRATEGIC PRIORITIES INCLUDE: **THE HEALTH AND SAFETY OF EMPLOYEES, TRAINING, JOB SECURITY, EQUAL OPPORTUNITIES, PUBLIC HEALTH AND THE COVERAGE OF BASIC SOCIAL NEEDS, ENVIRONMENTAL PROTECTION,** MAINTAINING HIGH PRODUCT QUALITY AND SOUND CORPORATE GOVERNANCE." — Miltiadis Lidorikis, Chairman of the Board of Directors, Elval



"For me the most gratifying impact of our work is the difference Tata Steel is making in the lives of the most underprivileged ones through **its Affirmative Action programmes aimed at indigenous communities.**"

— Hemant M. Nerurkar, Managing Director, Tata Steel

"In only a year, we jumped from 33% to 39% recycled content, and we will nearly double our recycling capacity through the strategic projects we have already announced. This achievement brings into view our interim goal of 50% by 2015." — Phil Martens, President and Chief Executive Officer, Novelis

"**HEALTH AND SAFETY IS OF THE UTMOST IMPORTANCE** IN STEELMAKING AND MINING. OUR CONTINUED INVESTMENT AND RELENTLESS COMMITMENT TO HEALTH AND SAFETY HAVE RESULTED IN PROGRESSIVE IMPROVEMENT."

— Lakshmi N. Mittal, Chairman and CEO, Arcelor Mittal

"MANY PEOPLE AT APERAM ACHIEVED NOTABLE SUSTAINABILITY SUCCESSES IN 2011. I NOTE **PROGRESS IN PEOPLE MANAGEMENT, ALTERNATIVE ENERGY, WATER** AND THE CONTINUOUS IMPROVEMENT CHALLENGE. AS WE MOVE TO THE NEXT STAGE OF THE JOURNEY WE ANTICIPATE GREATER ENGAGEMENT WITH STAKEHOLDERS, FURTHER PROCESS EFFICIENCIES, AND NEW STORIES OF ACHIEVEMENT." — Philippe Darmayan, CEO, APERAM

"Sustainability for Franke means **treating people and natural resources with care and respect;** designing products and services towards excellence during the whole life cycle; building lasting relationships with our customers; achieving long term financial stability rather than short term success." — Thomas A. Erb Michael Pieper, Chairman of the Board of Directors, Owner / President / CEO, Franke Artemis Group

"OUR WORKFORCE IS CRUCIAL TO OUR SUCCESS. WE MUST ENSURE OUR **EDUCATIONAL INSTITUTIONS ARE PREPARING THE NEXT GENERATION** OF PROFESSIONAL AND SKILLED WORKERS. IN ADDITION, WE MUST IMPROVE OUR OUTREACH AND COMMUNICATION TO ALL STAKEHOLDERS SO THEY UNDERSTAND WHY THE LEAD, COPPER, AND ZINC CONCENTRATES AND METALS WE PROVIDE ARE ESSENTIAL TO OUR NATION AND THE GLOBAL ECONOMY." — Bruce Neil Jerry Pyatt, President and CEO, The Doe Run Company

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Metal Products Sector

1. Environment (EN)
2. Human Rights (HR)
3. Economic (EC)
4. Labor Practices and Decent Work (LA)
5. Product Responsibility (PR)
6. Society (SO)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Metal Products Sector

1. Materials
2. Overall (Environmental)
3. Water
4. Prevention of Forced and Compulsory Labor
5. Freedom of Association and Collective Bargaining
6. Indigenous Rights
7. Security Practices
8. Child Labor
9. Emissions, Effluents and Waste
10. Anti-Competitive Behavior

Reports Info

Our analysis is based on information collected from 14 GRI reports of which:

- **33%** were declared GRI Application Level A or A+
- **38%** were declared GRI Application Level B or B+
- **14%** were declared GRI Application Level C or C+
- **6** reports' GRI Application Levels were left **undeclared**
- and **45%** were assured by a third party (+)

Metal Products Sector Reporters Included in Analysis

Acerinox SA, Acindar Grupo Arcelor Mittar, Alcoa, APERAM, ArcelorMittal, ArcelorMittal USA, BHP Billiton, Componenta, CSC STEEL HOLDINGS BERHAD, Elval, Essar Steel, Franke Artemis Group, Halcor, Inscape Office Furniture Corporation, JSW Steel Ltd., La Farga Group, Metair Investments Limited, METALLOINVEST, NLMK (Novolipetsk Steel), Novelis, NUCOR Corporation, Nyrstar, Outokumpu, PELLICONI, Qatalum, Qatar Steel Company, Rautaruukki, SABAF, SAIL, Sandvik, SKF Group, SSAB, STX Metal, Talvivaara, Tata Steel, The Doe Run Company, Umicore, USIMINAS, V & M do Brasil, Xstrata, Copper Canada, Xstrata Copper Peru, Yamana Desenvolvimento Mineral

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	36.20	23.33	59.52	EN2	G4-EN2	(EN) Environment	Materials	Percentage of materials used that are recycled input materials.
2	43.70	20.59	64.29	EN1	G4-EN1	(EN) Environment	Materials	Materials used by weight or volume.
3	37.32	19.83	57.14	EN21	G4-EN22	(EN) Environment	Emissions, Effluents and Waste	Total water discharge by quality and destination.
4	37.52	19.63	57.14	EN20	G4-EN21	(EN) Environment	Emissions, Effluents and Waste	NOx, SOx, and other significant air emissions by type and weight.
5	56.34	12.71	69.05	EN22	G4-EN23	(EN) Environment	Emissions, Effluents and Waste	Total weight of waste by type and disposal method.
6	30.82	12.04	42.86	EN30	G4-EN31, G4-EN32, G4-EN33, G4-EN34	(EN) Environment	Overall (Environmental)	Total environmental protection expenditures and investments by type.
7	42.37	11.21	53.57	PR3	G4-PR3	(PR) Product Responsibility	Product and Service Labeling	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.
8	39.25	10.76	50.00	LA6	G4-LA5	(LA) Labor Practices and Decent Work	Occupational Health and Safety	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.
9	31.02	10.65	41.67	EN10	G4-EN10	(EN) Environment	Water	Percentage and total volume of water recycled and reused.
10	57.54	10.32	67.86	EN8	G4-EN8	(EN) Environment	Water	Total water withdrawal by source.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	43.14	-5.04	38.10	EN7	G4-EN6	(EN) Environment	Energy	Initiatives to reduce indirect energy consumption and reductions achieved.
76	34.11	-5.53	28.57	EN11	G4-EN11	(EN) Environment	Biodiversity	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.
77	15.49	-5.96	9.52	LA15	G4-LA3	(LA) Labor Practices and Decent Work	Employment	Return to work and retention rates after parental leave, by gender.
78	17.50	-6.78	10.71	SO9	G4-SO2	(SO) Society	Local Communities	Operations with significant potential or actual negative impacts on local communities.
79	42.61	-6.89	35.71	PR6	G4-PR6	(PR) Product Responsibility	Marketing Communications	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
80	35.47	-6.90	28.57	EN12	G4-EN12	(EN) Environment	Biodiversity	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.
81	35.51	-6.94	28.57	EN29	G4-EN30	(EN) Environment	Transport	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.
82	17.82	-7.10	10.71	SO10	Entire Indicator Moved to Guidance	(SO) Society	Local Communities	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.
83	41.05	-7.71	33.33	SO6	G4-SO6	(SO) Society	Public Policy	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.
84	35.42	-9.23	26.19	PR8	G4-PR8	(PR) Product Responsibility	Customer Privacy	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.



sustainability — what matters?

The Mining Sector



The Mining Sector

"NOWADAYS, TO SUCCESSFULLY MANAGE OUR MINING BUSINESS, WE NEED TO NOT ONLY REACH OUR PRODUCTION AND COSTS TARGETS BUT TO MANAGE OUR HUMAN RESOURCES TO THEIR FULL POTENTIAL, **TO ENSURE A HEALTHY AND SAFE WORKPLACE, TO PROTECT THE ENVIRONMENT AND TO SECURE AND MAINTAIN SOCIAL ACCEPTABILITY** WITHIN OUR COMMUNITIES."

— Louise Grondin, Senior Vice-President, Environment And Sustainable Development, Agnico-Eagle Mines (AEM)

"We identify, reduce and, where possible, **eliminate any significant environmental impact** from our mining activities."

— Peter Freyberg, Chief Executive, Xstrata Coal

"NOW MORE THAN EVER, **COMMUNITIES, MINING COMPANIES, CIVIL SOCIETY, AND GOVERNMENTS NEED TO COME TOGETHER** IN OPEN AND RESPECTFUL DIALOGUE. WE DO THIS IN A NUMBER OF WAYS, INCLUDING THROUGH COMMUNITY ROUNDTABLES, THE IMPLEMENTATION OF GRIEVANCE MECHANISMS AT ALL OF OUR SITES, AND MULTI-STAKEHOLDER INITIATIVES..."

— Jamie Sokalsky, President & Chief Executive Officer, Barrick Gold

"WE CONTINUE TO **PROACTIVELY ENGAGE WITH COMMUNITIES** NEAR OUR OPERATIONS AND TO CONTRIBUTE MEANINGFULLY TO THEIR WELL-BEING, WITH A SPECIAL EMPHASIS ON EMPOWERING NORTHERN AND ABORIGINAL COMMUNITIES."

— Tim Gitzel, President and CEO, Cameco

"Our goal is to gain deeper knowledge of the **most efficient water usage to reduce consumption** in every region where we operate."

— Chuck Jeannes, President and Chief Executive Officer, Goldcorp

"Global issue on **greenhouse gas emissions should become our concern.**"

— Alwinyah Lubis, M. M., President Director, PT Antam

"**WE KEEP SOCIAL RESPONSIBILITY IN MIND IN EVERYTHING WE DO.** AT THE OPERATIONS LEVEL, WE HAVE TEAMS DEDICATED TO THE THREE CORNERSTONES OF SOCIAL RESPONSIBILITY: HEALTH AND SAFETY, ECONOMIC IMPACT AND COMMUNITY ENGAGEMENT, AND ENVIRONMENTAL STEWARDSHIP."

— Phillips S. Baker, Jr., President and Chief Executive Officer, Hecla Mining Company (Aurizon Mines)

"...BASED ON RESPONSIBLE BUSINESS PRACTICES IN TERMS OF COMMUNITY ENGAGEMENT, LABOUR RELATIONS, CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY (**BOTH IN TERMS OF COMMUNITY INVESTMENT AND SUPPLY CHAIN ACCOUNTABILITY**), THAT WILL ALLOW US TO ACHIEVE OUR ASPIRATION OF MORE THAN MINING." — Kgomotso Moroka SC, Independent Chairman, Royal Bafokeng Platinum

"We strive to **adhere to international standards in all our CSR activities** and are continually strengthening our practices relating to health, safety, environmental protection, and community and government relations." — Peter Marrone, Chairman and Chief Executive Officer, Yamana Gold

"AS AN INDUSTRY THAT EXTRACTS A NON-RENEWABLE RESOURCE, WE HAVE A DUTY TO BE ESPECIALLY VIGILANT IN ENSURING THAT WE MINE RESPONSIBLY, ENGENDER TRUST AND DELIVER A FAIR SHARE OF THE BENEFITS DURING THE TIME OF OUR OPERATIONS TO HOST GOVERNMENTS AND COMMUNITIES, **LEAVING THEM WITH A FIRM FOUNDATION FOR A SUSTAINABLE FUTURE.**"

— Sir John Parker, Chairman, Anglo American PLC



DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Mining Sector

1. Environment (EN)
2. Economic (EC)
3. Human Rights (HR)
4. Labor Practices and Decent Work (LA)
5. Society (SO)
6. Product Responsibility (PR)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Mining Sector

1. Biodiversity
2. Water
3. Market Presence
4. Overall (Environmental)
5. Indigenous Rights
6. Freedom of Association and Collective Bargaining
7. Equal Remuneration for Women and Men
8. Emissions, Effluents and Waste
9. Materials
10. Non-Discrimination

Reports Info

Our analysis is based on information collected from 38 GRI reports of which:

- **55%** were declared GRI Application Level A or A+
- **34%** were declared GRI Application Level B or B+
- **8%** were declared GRI Application Level C or C+
- **1** report's GRI Application Level was left **undeclared**
- and **50%** were assured by a third party (+)

Mining Sector Reporters Included in Analysis

Agnico-Eagle Mines (AEM), Anglo American PLC, Antofagasta PLC, AuRico Gold, Aurizon Mines, Barrick Gold, Cameco, Cliffs Natural Resources, Codelco, Compañía Minera Doña Inés De Collahuasi, El Brocal, Fairmount Minerals, Freeport-McMoRan Copper & Gold, Goldcorp, Iamgold, Infrasons, Kinross Gold Corporation, LA CIMBA, LKAB, Lundin Mining, New World Resources (NWR), Newmont Mining Corporation, NovaGold Resources Inc., Osisko, OZ Minerals, Penoles, PT Antam, RHI, Rio Tinto, Royal Bafokeng Platinum, S&B Industrial Minerals, Sama, Samarco Mineração, Teck Resources, Xstrata, Xstrata Coal, Yamana Gold, Yanacocha

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	18.54	20.94	39.47	EN15	G4-EN14	(EN) Environment	Biodiversity	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.
2	31.02	20.30	51.32	EN10	G4-EN10	(EN) Environment	Water	Percentage and total volume of water recycled and reused.
3	33.31	19.33	52.63	EN14	Entire Indicator Moved to Guidance	(EN) Environment	Biodiversity	Strategies, current actions, and future plans for managing impacts on biodiversity.
4	29.57	19.11	48.68	EN13	G4-EN13	(EN) Environment	Biodiversity	Habitats protected or restored.
5	34.11	18.53	52.63	EN11	G4-EN11	(EN) Environment	Biodiversity	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.
6	29.05	18.32	47.37	EN9	G4-EN9	(EN) Environment	Water	Water sources significantly affected by withdrawal of water.
7	44.26	17.59	61.84	EN23	G4-EN24	(EN) Environment	Emissions, Effluents and Waste	Total number and volume of significant spills.
8	35.47	14.53	50.00	EN12	G4-EN12	(EN) Environment	Biodiversity	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.
9	20.18	14.03	34.21	EN25	G4-EN26	(EN) Environment	Emissions, Effluents and Waste	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.
10	37.32	14.00	51.32	EN21	G4-EN22	(EN) Environment	Emissions, Effluents and Waste	Total water discharge by quality and destination.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	49.88	-7.77	42.11	LA11	G4-LA10	(LA) Labor Practices and Decent Work	Training and Education	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.
76	52.77	-8.03	44.74	LA12	G4-LA11	(LA) Labor Practices and Decent Work	Training and Education	Percentage of employees receiving regular performance and career development reviews, by gender.
77	16.29	-8.39	7.89	HR10	G4-HR9, G4-HR11	(HR) Human Rights	Assessment	Percentage and total number of operations that have been subject to Human Rights (HR) reviews and/or impact assessments.
78	53.05	-9.62	43.42	EN5	G4-EN6	(EN) Environment	Energy	Energy saved due to conservation and efficiency improvements.
79	48.48	-10.31	38.16	EN6	G4-EN7	(EN) Environment	Energy	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.
80	33.29	-10.92	22.37	PR7	G4-PR7	(PR) Product Responsibility	Marketing Communications	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.
81	54.94	-12.83	42.11	EN18	G4-EN19	(EN) Environment	Emissions, Effluents and Waste	Initiatives to reduce greenhouse gas emissions and reductions achieved.
82	35.42	-13.05	22.37	PR8	G4-PR8	(PR) Product Responsibility	Customer Privacy	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.
83	42.61	-14.97	27.63	PR6	G4-PR6	(PR) Product Responsibility	Marketing Communications	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
84	51.61	-29.23	22.37	PR5	G4-PR5 (Data points moved to Guidance)	(PR) Product Responsibility	Product and Service Labeling	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.



sustainability — what matters?

The Public
Agency Sector



The Public Agency Sector

“RISK FACTORS SUCH AS CLIMATE CHANGE, WATER SHORTAGES, GLOBAL ECONOMIC CRISIS AND RELENTLESS URBANIZATION WILL HAVE EVEN GREATER IMPACT ON THE SUSTAINABILITY OF OUR RURAL COMMUNITY. KRC, HOWEVER, WILL **TURN THIS CRISIS INTO OPPORTUNITY TO FOCUS ON THE GENERATION OF NEW & RENEWABLE ENERGY AND THE DEVELOPMENT OF LOW CARBON RURAL COMMUNITY AND TO STRENGTHEN OUR EFFORTS TO MANAGE WATER RESOURCES EFFECTIVELY TO BUILD READINESS AGAINST POSSIBLE WATER SHORTAGES.**”

— Jae-Sun, Park, CEO, Korea Rural Community Corporation (KRC)

“Most of all, we hoped that organisations that joined the Abu Dhabi Sustainability Group would be able to **show tangible internal and external impacts** that improve the environment, promote Emirati national goals and ideals, create great places to work, and support integration with the society at large.” — H.E. Razan Khalifa Al Mubarak, Secretary General, H.E. Mohammed Al Bowardi, Group Sponsor, Abu Dhabi Sustainability Group

“RISING GLOBAL DEMAND FOR SCARCE RESOURCES, INCREASING REGIONAL UNREST, AND THE EFFECTS OF CLIMATE CHANGE ARE JUST SOME OF THE TRENDS THAT WILL AFFECT OUR FUTURE SECURITY ENVIRONMENT. THE ARMY RECOGNIZES THAT **INCORPORATING SUSTAINABILITY [...] WILL HELP REDUCE OUR RESOURCE DEMANDS WHILE PRESERVING CURRENT AND FUTURE OPERATIONAL FLEXIBILITY.**” — Lloyd J. Austin III, General and Vice Chief of Staff, US Army; Joseph Westphal, Under Secretary of the US Army

“TO REALIZE OUR MISSION TO BUILD A LOW CARBON CITY WITH OUR STAKEHOLDERS, WE HAVE EXPANDED OUR SERVICES BEYOND A HARDWARE PROVIDER TO A MORE PROACTIVE ADVISORY ROLE ON SUSTAINABLE DESIGN; AND BY SHARING OUR EXPERIENCE AND EXPERTISE WITH OUR STAKEHOLDERS THROUGH EXHIBITIONS, PUBLICATIONS, PRESENTATIONS, WORKSHOPS, CONFERENCES ETC., WE HAVE **MOVED CLOSER TOWARDS A MORE SUSTAINABLE FUTURE FOR OUR COMMUNITY.**” — Marigold Lau JP, Director, Architectural Services Department (Hong Kong)



“SRC manages Project CLEANS, the environmental remediation of 38 abandoned mines in northern Saskatchewan. We **reached major milestones by demolishing unsafe buildings and removing hazardous materials** from the Gunnar mine and mill site.” — Dr. Laurier Schramm, President and CEO, Saskatchewan Research Council

“Throughout the year we have continued to invest in the development of our people as we seek to identify new opportunities and enhance their capabilities whilst ensuring we **create a fair, equitable and diverse workplace.**” — Menno Henneveld, Managing Director, Main Roads Western Australia

“IN RESPONSE TO [CLIMATE CHANGE] CONCERNS, **ECOLOGY LED THE DEVELOPMENT OF WASHINGTON STATE’S CLIMATE RESPONSE STRATEGY**, A COLLABORATION OF THE STATE DEPARTMENTS OF AGRICULTURE, COMMERCE, FISH AND WILDLIFE, HEALTH, NATURAL RESOURCES, AND TRANSPORTATION, AS WELL AS A BROAD RANGE OF STAKEHOLDERS WITH TECHNICAL, SCIENTIFIC, AND POLICY EXPERTISE.” — Ted Sturdevant, Director, Washington State Department Of Ecology

“[T]HE COMMISSION HAS ACHIEVED A WELL-DESERVED REPUTATION FOR LEADERSHIP IN THE EXERCISE OF ITS FUNCTIONS, AND FOR PARTNERSHIPS IN AUSTRALIA AND THE ASIA PACIFIC. THAT REPUTATION HAS PROVED WELL DESERVED AGAIN THIS YEAR, WITH PARTICULAR **EMPHASIS BEING PLACED ON INNOVATION IN TECHNOLOGY, COMMUNITY ENGAGEMENT AND PARTNERSHIPS**, ALL THE WHILE WITH A CONTINUING FOCUS ON IMPROVING EFFICIENCY.” — The Honourable T. Bathurst, President and Chief Justice, Judicial Commission Of New South Wales

“**Our proactive approach to resource use** also makes sense financially. We save around £200,000 annually through energy efficiency measures, which has saved us around £1.6m in energy spend since 2004. In addition, over the past year, we generated an income of £48,000 from the Feed in Tariff for our PV (photovoltaic) and Combined Heat and Power schemes.” — Ron Dobson, Commissioner, London Fire Brigade

“**SOME OF THE STEPS WE HAVE TAKEN ON OUR JOURNEY OF SUSTAINABILITY** INCLUDE THE REPLANTING OF MANGROVES TOTALING 136,000 SQUARE METRES —FOLLOWING THE CONSTRUCTION OF THE OFFSHORE SEMAKAU LANDFILL, INTEGRATING GREEN DESIGN IN OUR NEWEST METEOROLOGICAL SERVICE FACILITY ALONG KIM CHUAN ROAD, AS WELL AS CHAMPIONING THE PUBLIC SECTOR TAKING THE LEAD ON ENVIRONMENTAL SUSTAINABILITY (PSTLES) INITIATIVE.” — Andrew Tan, Chief Executive Officer, National Environment Agency (Singapore)

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Public Agency Sector

1. Labor Practices and Decent Work (LA)
2. Economic (EC)
3. Environment (EN)
4. Human Rights (HR)
5. Society (SO)
6. Product Responsibility (PR)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Public Agency Sector

1. Overall (Environmental)
2. Market Presence
3. Equal Remuneration for Women and Men
4. Employment
5. Training and Education
6. Diversity and Equal Opportunity
7. Occupational Health and Safety
8. Indirect Economic Impacts
9. Energy
10. Security Practices

Reports Info

Our analysis is based on information collected from 40 GRI reports of which:

- **33%** were declared GRI Application Level A or A+
- **28%** were declared GRI Application Level B or B+
- **28%** were declared GRI Application Level C or C+
- **5** reports' GRI Application Levels were left **undeclared**
- and **45%** were assured by a third party (+)

Public Sector Reporters Included in Analysis

A Coruña Port Authority, Abu Dhabi Sustainability Group (ADSG), Architectural Services Department (HKSARG), Auditor General of South Africa, Belgische Technische Cooperatie (BTC), Canada Post, Canton de Vaud, Commission de la santé et de la sécurité du travail, Companhia de Desenvolvimento Habitacional e Urbano do Estado de São Paulo (CDHU), DGR, DoT Abu Dhabi, Dresden Verkehrsbetriebe, Dubai Customs, Electronics and Telecommunications Research Institute, Fundació Garrotxa Líder, Infonavit, Judicial Commission of New South Wales (NSW) - Australia, Korea Environment Corporation, Korea Tourism Organization, Leader Cat Central, London Fire Brigade, Madrid Movilidad, Main Roads Western Australia, National Environment Agency, Pacific Northwest National Laboratory, Polismyndigheten i Stockholms län, Postnord, Saskatchewan Research Council, SEMADES, Small & Medium Business Corporation, Société de transport de Montréal (STM), SPRI. SOCIEDAD PARA LA TRANSFORMACIÓN COMPETITIVA, S.A., Stockholms Läns Landsting, TEP, The World Bank, US Army, Korea Postal Logistics, HWTR Program – Washington State Department of Ecology, Korea Trade-Investment Promotion Agency, Korea Rural Community Corporation (KRC)

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	46.31	12.45	58.75	EC4	G4-EC4	(EC) Economic	Economic Performance	Significant financial assistance received from government.
2	30.70	9.31	40.00	EC5	G4-EC5	(EC) Economic	Market Presence	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.
3	52.81	5.95	58.75	LA2	G4-LA1	(LA) Labor Practices and Decent Work	Employment	Total number and rate of new employee hires and employee turnover by age group, gender, and region.
4	30.82	5.44	36.25	EN30	G4-EN31, G4-EN32, G4-EN33, G4-EN34	(EN) Environment	Overall (Environmental)	Total environmental protection expenditures and investments by type.
5	49.88	5.13	55.00	LA11	G4-LA10	(LA) Labor Practices and Decent Work	Training and Education	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.
6	39.25	4.51	43.75	LA6	G4-LA5	(LA) Labor Practices and Decent Work	Occupational Health and Safety	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.
7	36.40	3.61	40.00	LA14	G4-LA13, G4-LA14, G4-LA15, G4-LA16	(LA) Labor Practices and Decent Work	Equal Remuneration for Women and Men	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.
8	42.74	3.52	46.25	EC6	G4-EC9	(EC) Economic	Market Presence	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.
9	51.61	3.40	55.00	PR5	G4-PR5 (Data points moved to Guidance)	(PR) Product Responsibility	Product and Service Labeling	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.
10	51.04	2.71	53.75	LA10	G4-LA9	(LA) Labor Practices and Decent Work	Training and Education	Average hours of training per year per employee by gender, and by employee category.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	31.85	-15.59	16.25	PR4	G4-PR4	(PR) Product Responsibility	Product and Service Labeling	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.
76	33.29	-15.79	17.50	PR7	G4-PR7	(PR) Product Responsibility	Marketing Communications	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.
77	42.78	-16.52	26.25	SO7	G4-SO7	(SO) Society	Anti-Competitive Behavior	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.
78	50.36	-16.61	33.75	HR6	G4-HR5	(HR) Human Rights	Child Labor	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.
79	49.68	-17.17	32.50	SO8	G4-SO8, G4-SO9, G4-SO10, G4-SO11	(SO) Society	Compliance	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.
80	44.74	-17.23	27.50	PR9	G4-PR9	(PR) Product Responsibility	Compliance	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.
81	37.32	-18.56	18.75	EN21	G4-EN22	(EN) Environment	Emissions, Effluents and Waste	Total water discharge by quality and destination.
82	42.61	-18.86	23.75	PR6	G4-PR6	(PR) Product Responsibility	Marketing Communications	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
83	44.26	-20.51	23.75	EN23	G4-EN24	(EN) Environment	Emissions, Effluents and Waste	Total number and volume of significant spills.
84	41.05	-28.55	12.50	SO6	G4-SO6	(SO) Society	Public Policy	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.



sustainability — what matters?

The Railroad Sector



The Railroad Sector

“TO ME, THIS BRINGS SHARPER FOCUS TO THE NEED FOR SEAMLESS INTEGRATION OF OUR SERVICES WITH THE COMMUNITY. WE NEED TO BE AMBITIOUS AND FORWARD THINKING AS WE FORGE AHEAD TO CONTINUOUSLY IMPROVE OUR EXISTING BUSINESSES, DEVELOP MORE LOCAL RAIL PROJECTS AND PURSUE FURTHER FRANCHISES OUTSIDE HONG KONG. WE MUST ALSO EMBRACE INNOVATION AND ACTIVELY ENGAGE WITH ALL OUR STAKEHOLDERS EVERY STEP OF THE WAY. CRITICALLY, WE MUST BE **GUIDED BY A CLEAR VISION OF HOW TRANSPORT SYSTEMS WILL SUPPORT FUTURE GENERATIONS AND IMPROVE THEIR LIVES.**” — Jay H Walder, Chief Executive Officer, MTR Corporation

“We believe that the railroad industry will serve both as a new catalyst for growth as a core transportation mode, expanding its coverage into the vast Eurasian Continent in the upcoming years, and also as **an eco-friendly mode of green transportation.** To this end, KORAIL will continue to foster key talented individuals with integrated technical capabilities and accumulate technological skills in order to secure future engines of growth.” — Chang-Young Chung, CEO, KORAIL



“**CLIMATE CHANGE IS [A] HUGE CHALLENGE FACING US ALL.** WE ACTIVELY PROMOTE THE USAGE OF BUSES, WHICH OFFER A MORE ENVIRONMENTALLY FRIENDLY ALTERNATIVE TO PRIVATE CARS, BUT AT ABELLIO LONDON AND SURREY WE ALSO WANT TO MINIMIZE OUR OWN ENVIRONMENTAL IMPACT AS MUCH AS POSSIBLE. OUR NEW BUS DEPOT IN BATTERSEA LEADS THE WAY IN ECO-EFFICIENCY.” — Paul McGowan, Managing Director, Abellio

“[W]e have **improved our fuel efficiency by over 90 percent since 1980**, and are continuing to invest in new technologies that will reduce consumption even more. This creates both economic and environmental strengths that are increasing our appeal to industries around the world while reducing our environmental impact on it.” — Michael J. Ward, Chairman, CSX Corporation

“[WE HAVE] ACTIVELY **PURSUED ECO-FRIENDLY DESIGN BY CONDUCTING A THOROUGH ENVIRONMENTAL IMPACT ASSESSMENT** FROM THE PHASE OF DESIGN, BASED ON EXPANDING OF THE CONCEPT OF ECO-FRIENDLY RAILWAYS TO INCLUDE LIFE-CYCLE. [...] KR ALSO TAKES LEAD IN THE CONSTRUCTION OF ECO-FRIENDLY RAILWAYS AND GREEN GROWTH, FOR EXAMPLE, IT HAS MADE SHUT-DOWN RAILWAYS AREAS AND FACILITIES INTO BICYCLE LANES, ECO-FORESTS, AND ECO-TRAILS, RETURNING THEM TO LOCAL COMMUNITIES.” — Kwang Jae Kim, Chairman and CEO, Korea Rail Network Authority

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Railroad Sector

1. Society (SO)
2. Economic (EC)
3. Labor Practices and Decent Work (LA)
4. Environment (EN)
5. Product Responsibility (PR)
6. Human Rights (HR)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Railroad Sector

1. Local Communities
2. Remediation
3. Freedom of Association and Collective Bargaining
4. Diversity and Equal Opportunity
5. Equal Remuneration for Women and Men
6. Non-Discrimination
7. Indirect Economic Impacts
8. Labor/Management Relations
9. Corruption
10. Product and Service Labeling

Reports Info

Our analysis is based on information collected from 15 GRI reports of which:

- **33%** were declared GRI Application Level A or A+
- **33%** were declared GRI Application Level B or B+
- **20%** were declared GRI Application Level C or C+
- **3** reports' GRI Application Levels were left **undeclared**
- and **60%** were assured by a third party (+)

Railroad Sector Reporters Included in Analysis

Abellio, Arlandabanan, Brisa, CP Comboios de Portugal, CSX Corporation, Ferrovie dello Stato - Corporate Environment, Infranord, KORAIL, Korea Rail Network Authority, MTR Corporation, ProRail BV, Russian Railways, SBB, SJ, VR-Group

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	17.82	18.85	36.67	SO10	Entire Indicator Moved to Guidance	(SO) Society	Local Communities	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.
2	51.61	18.40	70.00	PR5	G4-PR5 (Data points moved to Guidance)	(PR) Product Responsibility	Product and Service Labeling	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.
3	46.31	17.03	63.33	EC4	G4-EC4	(EC) Economic	Economic Performance	Significant financial assistance received from government.
4	44.26	15.74	60.00	EN23	G4-EN24	(EN) Environment	Emissions, Effluents and Waste	Total number and volume of significant spills.
5	31.02	15.65	46.67	EN10	G4-EN10	(EN) Environment	Water	Percentage and total volume of water recycled and reused.
6	18.22	15.12	33.33	HR11	G4-HR12	(HR) Human Rights	Remediation	Number of grievances related to Human Rights (HR) filed, addressed, and resolved through formal grievance mechanisms.
7	48.23	15.11	63.33	SO1	Gf-SO1	(SO) Society	Local Communities	Percentage of operations with implemented local community engagement, impact assessments, and development programs.
8	48.31	15.02	63.33	SO4	G4-SO5	(SO) Society	Corruption	Actions taken in response to incidents of corruption.
9	34.11	12.56	46.67	EN11	G4-EN11	(EN) Environment	Biodiversity	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.
10	17.50	12.51	30.00	SO9	G4-SO2	(SO) Society	Local Communities	Operations with significant potential or actual negative impacts on local communities.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	33.29	-6.62	26.67	PR7	G4-PR7	(PR) Product Responsibility	Marketing Communications	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.
76	44.74	-8.07	36.67	PR9	G4-PR9	(PR) Product Responsibility	Compliance	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.
77	48.19	-8.19	40.00	HR7	H4-HR6	(HR) Human Rights	Prevention of Forced and Compulsory Labor	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.
78	35.51	-8.84	26.67	EN29	G4-EN30	(EN) Environment	Transport	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.
79	22.91	-9.57	13.33	HR8	G4-HR7	(HR) Human Rights	Security Practices	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of Human Rights (HR) that are relevant to operations.
80	49.68	-9.67	40.00	SO8	G4-SO8, G4-SO9, G4-SO10, G4-SO11	(SO) Society	Compliance	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.
81	50.36	-10.36	40.00	HR6	G4-HR5	(HR) Human Rights	Child Labor	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.
82	37.32	-10.65	26.67	EN21	G4-EN22	(EN) Environment	Emissions, Effluents and Waste	Total water discharge by quality and destination.
83	57.54	-10.87	46.67	EN8	G4-EN8	(EN) Environment	Water	Total water withdrawal by source.
84	27.21	-13.87	13.33	HR9	G4-HR8	(HR) Human Rights	Indigenous Rights	Total number of incidents of violations involving rights of indigenous people and actions taken.



sustainability — what matters?

The Real Estate Sector



The Real Estate Sector

"SOCIETY IS BECOMING MORE AND MORE AWARE OF ENVIRONMENTAL AND SOCIAL QUESTIONS AND IS REWARDING THOSE COMPANIES THAT HAVE RESPONSIBLE AND RESILIENT BUSINESS STRATEGIES. LEGISLATION REFLECTS THIS TREND, AND IS PROGRESSIVELY MORE DEMANDING. FINALLY, THROUGH CAREFUL COST BENEFIT ANALYSIS, WE ARE ABLE TO PROVE THAT **SUSTAINABILITY PRINCIPLES INCORPORATED IN ALL BUSINESS AREAS CAN RESULT IN LOWER OPERATIONAL COSTS**, WHICH IN TURN LOWER OUR SERVICE CHARGES FOR TENANTS AND CONTRIBUTE TO HIGHER OCCUPANCY AND SATISFACTION LEVELS." — Fernando Guedes Oliveira, Chief Executive Officer, Sonae Sierra

"DEXUS is **committed to employee diversity** as we believe it enables organisations to make better informed decisions. We set a target last year of 33% female participation at senior management level by 2015 and I am pleased to report as at 30 June 2012 we are at 30%." — Chris Beare, Chair, DEXUS Property Group

"WITH CONCERNS OVER THE ENVIRONMENT AND CLIMATE CHANGE IN MIND, WE HAVE COMMITTED TO MANAGE OUR ELECTRICITY CONSUMPTION BY INVESTING IN ENERGY REDUCTION INITIATIVES. WE ALSO MANAGE WASTE GENERATED IN DAILY OPERATIONS AND HAVE IMPLEMENTED WASTE RECYCLING INITIATIVES IN OUR SHOPPING CENTRES. WE **EDUCATE OUR STAFF ON ENVIRONMENTAL MANAGEMENT AND HELP RAISE COMMUNITY AWARENESS ABOUT ENVIRONMENTAL ISSUES.**" — George Hongchoy, Chief Executive Officer, The Link Real Estate Investment Trust

"WITHOUT CHANGING DIRECTION, WE TOOK THE OPPORTUNITY TO EXPAND OUR SKILLS: SINCE 2006, BEFIMMO HAS DEVELOPED EXPERTISE IN THE STUDY OF RENOVATION PROJECTS. WE NOW HAVE AN IN-HOUSE TEAM OF ABOUT TEN PEOPLE THAT SPECIALISES IN STUDYING SUCH PROJECTS AND MANAGING MAJOR BUILDING PROJECTS. TWO MEMBERS OF THE TEAM ARE **SPECIALISTS IN SUSTAINABLE DEVELOPMENT.**" — Benoît De Blicke, CEO, Befimmo



"It is estimated that our 37 Green Mark certified buildings between 2008 and 2011 account for some S\$19.7 million cost savings in electricity alone annually. We also remain **committed to a 22% reduction in carbon emissions by 2020** from baseline year 2007, and to achieve a 25% reduction by 2030." — Kwek Leng Joo, Managing Director, City Developments Limited

"In May 2006, we made a **commitment to build all future development projects to Leadership in Energy and Environmental Design ("LEED") standards.**"

— Dori J. Segal, President and CEO, First Capital Realty, Inc.

"**OUR SUSTAINABILITY STRATEGY IS ALIGNED TO OUR STRATEGIC BUSINESS PLAN** AND WE WILL CONTINUE TO DRIVE POSITIVE CHANGE IN THE LIVES OF OUR CUSTOMERS, STAKEHOLDERS AND THE COMMUNITY BY MAKING OUR RESIDENTIAL AND INTEGRATED BUSINESS DEVELOPMENTS ENVIRONMENT FRIENDLY – BY REDUCING OUR OWN CARBON FOOTPRINT, AND ENABLING COMMUNITIES TO REDUCE THEIRS." — Arun Nanda, Chairman, Mahindra Lifespace Developers Limited

"WE HAVE DEVELOPED A SET OF ENVIRONMENTAL DESIGN GUIDELINES FOR OUR NEW PROPERTIES. THESE INCLUDE SOURCING 40% OF OUR CONSTRUCTION MATERIALS WITHIN 1,000 KM, ENSURING THAT 30% OF BUILDING MATERIALS HAVE RECYCLED CONTENT AND 70% OF THE GROSS FLOOR AREA IS WELL-LIT BY NATURAL LIGHT AS WELL AS MAINTAINING 20% AND 40% OF THE TOTAL SITE AREA FOR COMMERCIAL AND RESIDENTIAL DEVELOPMENTS RESPECTIVELY AS GREEN SPACES. **THIS INTEGRATED APPROACH WILL IMPROVE OUR ENVIRONMENTAL PERFORMANCE.**" — Kevin Wong, Group Chief Executive Officer, Keppel Land Limited

"Since 2011, we only purchase bioenergy-based electricity. Our aim is for all our new buildings to be environmentally classified to meet Green Building Silver stipulations. As the second-largest property company in Sweden, **we can and want to make a difference to the environment.**"

— Kerstin Lindberg Göransson, President, Akademiska Hus

"AS A REAL ESTATE DEVELOPER, **THE WELL BEING OF THE COMMUNITIES WE BUILD IN IS OF PARAMOUNT IMPORTANCE.** THIS INCLUDES DEVELOPING GREEN BUILDINGS AND TAKING EFFORT TO MINIMISE THE IMPACT OUR GREEN BUILDINGS MAY HAVE ON THE SURROUNDING ENVIRONMENT. WE ENSURE OUR VALUE CHAIN OF REAL ESTATE DEVELOPMENTS ARE BUILT AND OPERATED IN AN EFFICIENT AND RESPONSIBLE MANNER. FOR INSTANCE, OUR HOME OWNERS, SHOPPERS, TENANTS AND SERVICED RESIDENCE GUESTS BENEFIT FROM BETTER INDOOR AIR QUALITY, RESOURCE EFFICIENCY AS WELL AS LUSH GREENERY FOUND AT OUR PROPERTIES" — Liew Mun Leong, President and CEO, Capitaland

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Real Estate Sector

1. Labor Practices and Decent Work (LA)
2. Society (SO)
3. Environment (EN)
4. Product Responsibility (PR)
5. Economic (EC)
6. Human Rights (HR)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Real Estate Sector

1. Employment
2. Non-Discrimination
3. Diversity and Equal Opportunity
4. Energy
5. Remediation
6. Training and Education
7. Corruption
8. Local Communities
9. Compliance
10. Products and Services

Reports Info

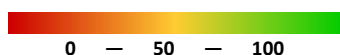
Our analysis is based on information collected from 71 GRI reports of which:

- **18%** were declared GRI Application Level A or A+
- **38%** were declared GRI Application Level B or B+
- **41%** were declared GRI Application Level C or C+
- **2** reports' GRI Application Levels were left **undeclared**
- and **35%** were assured by a third party (+)

Real Estate Sector Reporters Included in Analysis

Akademiska Hus, Alstria office REIT-AG, American Industries, Aspen Group, Atrium Ljungberg, Avalon Bay Communities Inc., Ayala Land, Befimmo, Bentall Kennedy, Berkeley Group, BIG, Bilfinger Berger, BostadsGaranti, Brinova, British Land, CA Immo, Capitaland, CBRE Group, CEBU Holdings, Cebu Property Ventures and Development Corp., City Developments Limited, Citycon, Corio, Cosil Construções e Incorporações S.A., DEXUS Property Group, DiamondRock Hospitality Company, DIC Asset, Environment Park, Equity One, Fabega AB, First Capital Realty, Inc., Fonciere Des Regions, Gazit Globe, GESOBAU AG, GSW Immobilien, Hammerson, Hermes Real Estate Investment Management Limited, Hines, HOWOGE, Hyprop, Industrial Buildings Corp (IBC), IVG Immobilien, Jernhusen, Jones Lang LaSalle, Keppel Land Limited, Las Vegas Sands Corp., Mahindra Lifespace Developers Limited, Mirvac, Mobimo, Morguard, Oxford Properties Group, Prologis, Pruksa Real Estate, Realia, Redefine, REDEVCO B.V., Riksbyggen, Senate Properties, Shaftesbury PLC, Sonae Sierra, Specialfastigheter Sverige, Sponda, Stockland, Swire Properties, The Crown Estate, The Link REIT, UNIBAIL-RODAMCO SE, Vasallen, Wallenstam, Westfield Group, Wihlborgs Fastigheter AB

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	48.48	21.95	70.42	EN6	G4-EN7	(EN) Environment	Energy	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.
2	52.77	14.84	67.61	LA12	G4-LA11	(LA) Labor Practices and Decent Work	Training and Education	Percentage of employees receiving regular performance and career development reviews, by gender.
3	54.94	11.27	66.20	EN18	G4-EN19	(EN) Environment	Emissions, Effluents and Waste	Initiatives to reduce greenhouse gas emissions and reductions achieved.
4	55.90	9.60	65.49	EN26	G4-EN27	(EN) Environment	Products and Services	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.
5	52.81	8.46	61.27	LA2	G4-LA1	(LA) Labor Practices and Decent Work	Employment	Total number and rate of new employee hires and employee turnover by age group, gender, and region.
6	66.41	8.24	74.65	LA1	G4-10 (Moved to 'Organizational Profile' in G4)	(LA) Labor Practices and Decent Work	Employment	Total workforce by employment type, employment contract, and region, broken down by gender.
7	43.46	7.95	51.41	LA3	G4-LA2	(LA) Labor Practices and Decent Work	Employment	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.
8	50.24	7.51	57.75	HR4	G4-HR3	(HR) Human Rights	Non-Discrimination	Total number of incidents of discrimination and corrective actions taken.
9	58.15	7.35	65.49	LA13	G4-LA12	(LA) Labor Practices and Decent Work	Diversity and Equal Opportunity	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.
10	51.61	6.85	58.45	PR5	G4-PR5 (Data points moved to Guidance)	(PR) Product Responsibility	Product and Service Labeling	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	44.26	-14.68	29.58	EN23	G4-EN24	(EN) Environment	Emissions, Effluents and Waste	Total number and volume of significant spills.
76	42.61	-15.14	27.46	PR6	G4-PR6	(PR) Product Responsibility	Marketing Communications	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
77	44.78	-15.20	29.58	HR5	G4-HR4	(HR) Human Rights	Freedom of Association and Collective Bargaining	Operations and significant suppliers 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.
78	42.74	-15.27	27.46	EC6	G4-EC9	(EC) Economic	Market Presence	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.
79	30.70	-18.02	12.68	EN19	G4-EN20	(EN) Environment	Emissions, Effluents and Waste	Emissions of ozone-depleting substances by weight.
80	30.70	-18.02	12.68	EC5	G4-EC5	(EC) Economic	Market Presence	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.
81	36.20	-18.59	17.61	EN2	G4-EN2	(EN) Environment	Materials	Percentage of materials used that are recycled input materials.
82	37.32	-22.53	14.79	EN21	G4-EN22	(EN) Environment	Emissions, Effluents and Waste	Total water discharge by quality and destination.
83	43.70	-24.68	19.01	EN1	G4-EN1	(EN) Environment	Materials	Materials used by weight or volume.
84	37.52	-28.36	9.15	EN20	G4-EN21	(EN) Environment	Emissions, Effluents and Waste	NOx, SOx, and other significant air emissions by type and weight.



sustainability — what matters?

The Retailers Sector



The Retailers Sector

"WE ARE SEEKING TO PUT THE CUSTOMER AT THE CENTER OF WHAT WE DO, ADDRESSING THEIR NEEDS AND PROVIDING UNIQUE VALUE TO THEM. ONE OF THE WAYS WE DO THIS IS BY HELPING OUR CUSTOMERS EXTEND THE LIFE OF THEIR TECHNOLOGY, IN PART THROUGH OUR TRADE-IN AND RECYCLING PROGRAMS." — Hubert Joly, President and Chief Executive Officer, Best Buy

"Wal-Mart U.S. crossed a significant threshold by preventing more than 80 percent of its waste from going to landfills. Eliminating unnecessary packaging is another great way to reduce costs."

— Michael T. Duke, President and Chief Executive Officer, Wal-Mart

"OUR APPROACH ENABLES US TO INTEGRATE OUR SUSTAINABILITY VALUES WITH BUSINESS BEST PRACTICE. THIS HELPS US TO SAFEGUARD RELATIONSHIPS WITH OUR SUPPLIERS AND GIVES THEM, AS WELL AS OUR CUSTOMERS A CLEAR VIEW OF OUR EXPECTATIONS."

— Lucy Shaw, Manager Responsible Sourcing, John Lewis

"WE HAVE FOR MANY YEARS VALUED THE OPPORTUNITY TO ENGAGE DIRECTLY WITH NGOS THAT AGGRESSIVELY CHALLENGE INDUSTRY, **RECOGNIZING THAT ALL BUSINESSES REQUIRE A SOCIAL LICENSE TO OPERATE.**"

— Michael J. Kowalski, Chairman and CEO, Tiffany & Co.

"We believed we could build a sustainable business that strengthened communities for the long term by continually anticipating the consumer needs of the moment." — Gregg Steinhafel, Chairman, President and CEO, Target

"WOOLWORTHS AIMS TO BE AUSTRALIA'S AND NEW ZEALAND'S MOST TRUSTED BRAND. AS WE SERVE MORE THAN 28 MILLION PEOPLE A WEEK, IT IS A GOAL THAT IS CENTRAL TO ENSURING OUR BUSINESS CAN EVOLVE AND GROW THROUGH THIS RAPIDLY TRANSFORMING ERA IN RETAIL. THAT IS WHY **WE ARE COMMITTED TO STRETCHING OURSELVES BEYOND THE BASIC EXPECTATIONS** IN ALL AREAS WHERE WE OPERATE." — Grant O'Brien, Managing Director & CEO, Woolworths Limited

"We also offered thousands of environmentally preferable products, launched free technology recycling, and piloted new custom packaging software in our warehouses to reduce excess space in our customers' deliveries."

— Ron Sargent, Chairman & CEO, Staples

"Our stores divert approximately 58% of our waste away from landfills and incinerators. Our teams have committed to a goal of increasing the diversion rate to 65% across our 2,400 stores for 2013." — David B. Dillon, Chairman of the Board and Chief Executive Officer, The Kroger Company

"WE HAVE **ALREADY STARTED THE JOURNEY TOWARDS NEW SUSTAINABLE BUSINESS MODELS WITH THE LAUNCH OF OUR 'SHWOPPING' INITIATIVE,** WHICH ENCOURAGES CUSTOMERS TO RETURN A USED GARMENT TO US WHENEVER THEY BUY A NEW ONE." — Marc Bolland, Chief Executive Officer, Marks & Spencer

"THE ACTIONS OF INDIVIDUALS AND THEIR **UNDERSTANDING OF WHAT MIGHT BE ACHIEVABLE** CONTRIBUTE AS MUCH TO THE LONG-TERM RESOLUTION OF ENVIRONMENTAL CONCERNS AS PROMOTING EXEMPLARY CONSTRUCTION METHODS, BUILDING MANAGEMENT AND GIVING AN ENVIRONMENTAL LEAD TO SUPPLY CHAINS." — Patrick Burgess, Chairman, Capital Shopping Centres Group

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Retailers Sector

1. (PR) Product Responsibility
2. (HR) Human Rights
3. (EN) Environment
4. (EC) Economic
5. (LA) Labor Practices and Decent Work
6. (SO) Society

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Retailers Sector

1. Transport
2. Customer Health and Safety
3. Assessment
4. Product and Service Labeling
5. Diversity and Equal Opportunity
6. Prevention of Forced and Compulsory Labor
7. Freedom of Association and Collective Bargaining
8. Products and Services
9. Energy
10. Child Labor

Reports Info

Our analysis is based on information collected from 40 GRI reports of which:

- **20%** were declared GRI Application Level A or A+
- **50%** were declared GRI Application Level B or B+
- **15%** were declared GRI Application Level C or C+
- **6** reports' GRI Application Levels were left **undeclared**
- and **25%** were assured by a third party (+)

Retailers Sector Reporters Included in Analysis

Ahold, Areas, Best Buy, C&A Brazil, C&A Europe, Capital Shopping Centres Group, Carrefour Argentina, CARREFOUR Hellas, Consum, Coop, Delhaize Group, Falabella, Foschini, Grupo Auchan, Holdspport, Homeplus, ICA, Inditex, JD Group, John Lewis Partnership, Kathmandu, Kesko Corporation, Lotte Shopping, Marks & Spencer, Massmart, MEC, Metro, Migros, Staples, Stockmann, Target, The Kroger Company, Tiffany & Co, Truworths, United Rentals, Wal-Mart, Wal-Mart Brasil, Wal-Mart de México y Centroamérica, Woolworths Limited, Woolworths South Africa

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	35.51	14.49	50.00	EN29	G4-EN30	(EN) Environment	Transport	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.
2	39.25	9.51	48.75	HR2	G4-HR10	(HR) Human Rights	Investment and Procurement Practices	Percentage of significant suppliers, contractors, and other business partners that have undergone Human Rights (HR) screening and actions taken.
3	45.14	8.61	53.75	PR1	G4-PR1 (Data points moved to Guidance)	(PR) Product Responsibility	Customer Health and Safety	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.
4	43.14	8.12	51.25	EN7	G4-EN6	(EN) Environment	Energy	Initiatives to reduce indirect energy consumption and reductions achieved.
5	23.80	6.21	30.00	EN27	G4-EN28	(EN) Environment	Products and Services	Percentage of products sold and their packaging materials that are reclaimed by category.
6	53.05	5.71	58.75	EN5	G4-EN6	(EN) Environment	Energy	Energy saved due to conservation and efficiency improvements.
7	43.46	5.30	48.75	LA3	G4-LA2	(LA) Labor Practices and Decent Work	Employment	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.
8	44.74	4.01	48.75	EN17	G4-EN17, G4-EN18	(EN) Environment	Emissions, Effluents and Waste	Other relevant indirect greenhouse gas emissions by weight.
9	33.57	3.93	37.50	PR2	G4-PR2	(PR) Product Responsibility	Customer Health and Safety	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.
10	54.94	3.82	58.75	EN18	G4-EN19	(EN) Environment	Emissions, Effluents and Waste	Initiatives to reduce greenhouse gas emissions and reductions achieved.

BOTTOM 10 INDICATORS | The Retailers Sector | Get All 84: www.ga-institute.com/getall84

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	52.77	-11.51	41.25	EC8	G4-EC7 (Data points moved to Guidance)	(EC) Economic	Indirect Economic Impacts	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.
76	34.11	-11.60	22.50	EN11	G4-EN11	(EN) Environment	Biodiversity	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.
77	52.17	-12.16	40.00	LA8	G4-LA7 (Data points moved to Guidance)	(LA) Labor Practices and Decent Work	Occupational Health and Safety	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.
78	49.68	-12.17	37.50	SO8	G4-SO8, G4-SO9, G4-SO10, G4-SO11	(SO) Society	Compliance	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.
79	51.04	-12.29	38.75	LA10	G4-LA9	(LA) Labor Practices and Decent Work	Training and Education	Average hours of training per year per employee by gender, and by employee category.
80	30.82	-14.56	16.25	EN30	G4-EN31, G4-EN32, G4-EN33, G4-EN34	(EN) Environment	Overall (Environmental)	Total environmental protection expenditures and investments by type.
81	43.70	-16.19	27.50	EN1	G4-EN1	(EN) Environment	Materials	Materials used by weight or volume.
82	37.52	-16.26	21.25	EN20	G4-EN21	(EN) Environment	Emissions, Effluents and Waste	NOx, SOx, and other significant air emissions by type and weight.
83	46.31	-17.55	28.75	EC4	G4-EC4	(EC) Economic	Economic Performance	Significant financial assistance received from government.
84	56.98	-19.48	37.50	LA7	G4-LA6	(LA) Labor Practices and Decent Work	Occupational Health and Safety	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender.

sustainability — what matters?

The Technology Hardware Sector



The Technology Hardware Sector

“MAKING CONTINUED EFFORTS TO PROMOTE SUSTAINABLE MANAGEMENT UNDER THE BUSINESS PHILOSOPHY OF “DEVOTING OUR HUMAN RESOURCES AND TECHNOLOGY TO CREATING SUPERIOR PRODUCTS AND SERVICES, THEREBY CONTRIBUTING TO A BETTER GLOBAL SOCIETY.” — Oh-Hyun Kwon, Vice Chairman & CEO, Samsung

“Bringing people together to collaborate on innovative solutions to social issues including education, healthcare, economic empowerment, and critical human needs and disaster relief.”

— Tae Yoo, Senior Vice President, Corporate Affairs, Cisco Systems Inc.

“SUSTAINABILITY IS MUCH MORE THAN ENERGY EFFICIENCY OR PRODUCT TAKE-BACK PROGRAMS – IT’S ABOUT BEING PURPOSEFUL IN HOW WE IDENTIFY, MANAGE AND CONSIDER ENVIRONMENTAL AND SOCIAL IMPACTS IN THE DECISIONS WE MAKE EVERY DAY.”

— Kathrin Winkler, Chief Sustainability Officer, EMC

“OUR EFFORTS TO CREATE AND OFFER ENVIRONMENTALLY RESPONSIBLE PRODUCTS AND REDUCE THEIR ENVIRONMENTAL IMPACT

THROUGHOUT THE ENTIRE PRODUCT LIFE CYCLE FROM DEVELOPMENT, TO PRODUCTION SALES, AND RECYCLING.”

— Masatoshi Matsuzaki, President and CEO, Konica Minolta Holdings



“Once employees participate in our social activities they are motivated to build our brand and create moments of truth with their actions, thus contributing to the journey of sustainability.”

— Aparup Sengupta, Managing Director and Global CEO, Aegis Limited

“To prevent global warming, we need to choose power sources that are eco-conscious and optimal for a sustainable society.”

— Hiroaki Nakanishi, President, Hitachi

“SUSTAINABILITY IS AN IMPORTANT STRATEGIC OBJECTIVE, EMBEDDED IN ALL WE DO FROM PRODUCT DEVELOPMENT, CUSTOMER SUPPORT, HUMAN RESOURCES MANAGEMENT AND PRODUCTION TO SOCIAL ENGAGEMENT.”

— Dr. Paul J. Hälg, CEO, Dätwyler Holding

“WE SEE IT AS OUR MISSION TO DEVELOP MACHINES THAT MANUFACTURE MORE EFFICIENTLY INTEGRATED CIRCUITS, WHICH THEMSELVES WILL ENABLE MORE ENERGY-EFFICIENT ELECTRONIC PRODUCTS. OUR SUSTAINABILITY STRATEGY GOES HAND IN HAND WITH OUR BUSINESS STRATEGY.”

— Eric Meurice, President and Chief Executive Officer, ASML Holding

“At corporate level, we place a high priority on environmental, health, and safety practices to ensure that we meet or exceed the regulatory requirements of the countries in which we operate.”

— Jerald G. Fishman, Chief Executive Officer, Analog Devices

“OUR PRODUCT LINE WAS ENHANCED WITH NEW SOCIALLY AND ENVIRONMENTALLY BENEFICIAL HARDWARE AND SOFTWARE SOLUTIONS. WE RECENTLY RELEASED TWO PHENOMENAL ACCESSIBILITY SOLUTIONS THAT HELP USERS WITH LIMITED SIGHT BE MORE INDEPENDENT AND PRODUCTIVE IN THE WORKPLACE.” — Paul A. Rooke, Chairman and Chief Executive Officer, Lexmark International

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Technology Hardware Sector

1. Environment (EN)
2. Human Rights (HR)
3. Society (SO)
4. Product Responsibility (PR)
5. Labor Practices and Decent Work (LA)
6. Economic (EC)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Technology Hardware Sector

1. Prevention of Forced and Compulsory Labor
2. Child Labor
3. Products and Services
4. Customer Health and Safety
5. Assessment
6. Transport
7. Biodiversity
8. Investment and Procurement Practices
9. Remediation
10. Local Communities

Reports Info

Our analysis is based on information collected from 42 GRI reports of which:

- **29%** were declared GRI Application Level A or A+
- **36%** were declared GRI Application Level B or B+
- **29%** were declared GRI Application Level C or C+
- **3** reports' GRI Application Levels were left **undeclared**
- and **36%** were assured by a third party (+)

Technology Hardware Sector Reporters Included in Analysis

Aegis Limited, Agilent Technologies, Altech, Analog Devices, ARM Holdings, ASML, Assa Abloy, Chungwa Picture Tubes (CPT), Cisco Systems, Inc., Dätwyler Holding, Digicore Holdings Ltd, Dow Corning, Eaton Corp., EMC, Furukawa Electric, Hitachi, Hypertechnologie CIARA Inc. (CIARA), Indústrias Romi, Itaotec, Itron, Konica Minolta Group, Lexmark, LG Display, Meyer Burger, National Instruments, NEC Corporation, NVIDIA, PitneyBowes, Protecta Kft., RIM, Samsung, Sonaecom, STMicroelectronics, Straumann Holding, Sumitomo Electric Industries, TDK, TE Connectivity, UMC (United Microelectronics Corporation), Unimicron, Vaisala Oyj, Waters Corporation, Wincor Nixdorf

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	20.18	7.20	27.38	EN25	G4-EN26	(EN) Environment	Emissions, Effluents and Waste	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.
2	48.48	5.10	53.57	EN6	G4-EN7	(EN) Environment	Energy	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.
3	17.82	3.62	21.43	SO10	Entire Indicator Moved to Guidance	(SO) Society	Local Communities	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.
4	17.50	2.75	20.24	SO9	G4-SO2	(SO) Society	Local Communities	Operations with significant potential or actual negative impacts on local communities.
5	29.57	2.57	32.14	EN13	G4-EN13	(EN) Environment	Biodiversity	Habitats protected or restored.
6	45.14	2.48	47.62	PR1	G4-PR1 (Data points moved to Guidance)	(PR) Product Responsibility	Customer Health and Safety	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.
7	32.54	1.98	34.52	HR3	G4-HR2	(HR) Human Rights	Investment and Procurement Practices	Total hours of employee training on policies and procedures concerning aspects of Human Rights (HR) that are relevant to operations, including the percentage of employees trained.
8	48.19	1.81	50.00	HR7	H4-HR6	(HR) Human Rights	Prevention of Forced and Compulsory Labor	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.
9	39.25	1.24	40.48	HR2	G4-HR10	(HR) Human Rights	Investment and Procurement Practices	Percentage of significant suppliers, contractors, and other business partners that have undergone Human Rights (HR) screening and actions taken.
10	23.80	1.21	25.00	EN27	G4-EN28	(EN) Environment	Products and Services	Percentage of products sold and their packaging materials that are reclaimed by category.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	54.37	-12.70	41.67	EC3	G4-EC3	(EC) Economic	Economic Performance	Coverage of the organization's defined benefit plan obligations.
76	52.09	-12.80	39.29	SO5	Entire Indicator Moved to Guidance	(SO) Society	Public Policy	Public policy positions and participation in public policy development and lobbying.
77	44.74	-13.78	30.95	PR9	G4-PR9	(PR) Product Responsibility	Compliance	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.
78	46.31	-14.16	32.14	EC4	G4-EC4	(EC) Economic	Economic Performance	Significant financial assistance received from government.
79	56.42	-14.75	41.67	EN28	G4-EN29	(EN) Environment	Compliance	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.
80	48.23	-14.89	33.33	SO1	Gf-SO1	(SO) Society	Local Communities	Percentage of operations with implemented local community engagement, impact assessments, and development programs.
81	68.62	-15.04	53.57	EC1	G4-EC1	(EC) Economic	Economic Performance	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.
82	66.41	-15.22	51.19	LA1	G4-10 (Moved to 'Organizational Profile' in G4)	(LA) Labor Practices and Decent Work	Employment	Total workforce by employment type, employment contract, and region, broken down by gender.
83	56.42	-15.94	40.48	LA4	G4-11 (Moved to 'Organizational Profile' in G4)	(LA) Labor Practices and Decent Work	Labor / Management Relations	Percentage of employees covered by collective bargaining agreements.
84	50.24	-18.09	32.14	HR4	G4-HR3	(HR) Human Rights	Non-Discrimination	Total number of incidents of discrimination and corrective actions taken.



The Telecommunications Sector

"WE ALSO WORK TO DEMONSTRATE **THE POSITIVE ROLE OF TECHNOLOGY, WHERE IT CAN SHAPE LOW-CARBON ECONOMIES, INCREASE ACCESS TO EDUCATION, AND SUPPORT OTHER HUMANITARIAN ISSUES** SUCH AS REFUGEES, PEACE AND CONFLICT RESOLUTION, AND DISASTER RESPONSE." — Hans Vestberg, President and CEO, Ericsson

"AT&T is working diligently to insulate our operations from increasing water scarcity and rising water costs. **We're focused on reducing our water use today.**"

— John Schulz, Director Sustainability Operations, AT&T

"WE HOPE THAT THIS WILL HELP OUR ECOSYSTEM OF STAKEHOLDERS ACHIEVE **A MORE HOLISTIC UNDERSTANDING OF HOW SUSTAINABILITY IMPACTS OUR BUSINESS AND HOW WE MANAGE ITS 360 DEGREES**, INTERCONNECTED CONSEQUENCES."

— Robert Collymore, CEO, Safaricom Limited

"WE ARE ALSO COLLECTING MOBILE PHONES FOR RE-USE OR SAFE DISMANTLING, WITH **OVER ONE MILLION MOBILE PHONES RECYCLED.**"

— Stéphane Richard, Chairman & CEO, France Telecom – Orange

"**Access to connectivity has the potential to transform** education and healthcare, and accelerate economic growth and job creation."

— Peter Moyo, Chairman, Vodacom

"We are committed to protecting our customers' privacy and **providing multiple security and safety solutions.**"

— Dan Hesse, CEO, Sprint

"WE BELIEVE THAT BARRIERS TO COMMUNICATION SHOULD BE MINIMIZED WHICH IS WHY **WE DEVOTE PARTICULAR ATTENTION TO SUPPORTING THE DISADVANTAGED.**"

— Sergey Soldatenkov, Chairman of the Board of Directors, MegaFon

"WE ENFORCE STRICT CONTROLS ON THE PROTECTION AND USE OF PERSONAL INFORMATION WITHIN OUR SYSTEMS, AND ARE A LEADER IN **SUPPORTING AWARENESS AND EDUCATION FOR YOUTH AND PARENTS ON INTERNET SAFETY.**"

— George Cope, President and Chief Executive Officer, Bell Canada

"Investors look for companies that produce good financial results, but more and more they also want to know **how they get those results.**"

— Ben Verwaayen, CEO, Alcatel–Lucent

"WE BELIEVE THERE IS A SYMBIOTIC RELATIONSHIP BETWEEN OUR COMPANY, OUR TEAM AND THE HEALTH OF OUR COMMUNITIES, AND THAT **IT IS INCUMBENT UPON US TO CONDUCT BUSINESS IN A SOCIALLY RESPONSIBLE MANNER WHILST GIVING BACK TO THE COMMUNITIES** WHERE OUR CUSTOMERS AND TEAM MEMBERS WORK, LIVE AND SERVE." — Darren Entwistle, President and CEO, Telus

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Telecommunications Sector

1. Product Responsibility (PR)
2. Economic (EC)
3. Labor Practices and Decent Work (LA)
4. Human Rights (HR)
5. Society (SO)
6. Environment (EN)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Telecommunications Sector

1. Customer Privacy
2. Marketing Communications
3. Indirect Economic Impacts
4. Non-Discrimination
5. Child Labor
6. Prevention of Forced and Compulsory Labor
7. Labor/Management Relations
8. Product and Service Labeling
9. Compliance
10. Freedom of Association and Collective Bargaining

Reports Info

Our analysis is based on information collected from 70 GRI reports of which:

- **36%** were declared GRI Application Level A or A+
- **43%** were declared GRI Application Level B or B+
- **21%** were declared GRI Application Level C or C+
- **0** reports' GRI Application Levels were left **undeclared**
- and **50%** were assured by a third party (+)

Telecommunications Sector Reporters Included in Analysis

Albanian Mobile Communications, Alcatel-Lucent, Altron (Allied Electronics Corporation Limited), AT&T, AXTEL, Bell Canada, Blue Label Telecoms, Cosmote, Cosmote Romania, Deutsche Telekom, DGC One AB, Dialog Axiata, Digi.com Berhad, DNA, Elisa Oyj, E-Plus Gruppe, Ericsson, ETB, Etisalat Lanka (Private) Limited, Far Eastone Telecommunications, France Telecom – Orange, GLOBE TELECOM, GLOBUL, Hellenic Telecommunications Organization (OTE), Hrvatski Telekom (HT), Huawei North America, Infosys Limited, Korea Telecom, KPN, Magyar Telekom, Maxis, MegaFon, MTN Group, Oi, ONO, Portugal Telecom, Qualcomm, Rogers, Rostelecom, Safaricom Limited, SingTel - Singapore Telecommunications Limited, SingTel Optus, Sprint, StarHub, Swisscom, Tele2, Telecom Argentina, Telecom Italia, Telefonica, Telefonica Colombia, Telekom Austria, Telekom Malaysia, Telekom Slovenije, Telekomunikasi Indonesia, Telenor Group, TeliaSonera, Telkom, Telstra, Telus, TIM Participações, Turkcell, UNE, UPC, Vodacom, Vodafone Espana, Vodafone Greece, Vodafone Italy, Vodafone Magyarország, Wind Hellas Telecommunication, Zain Group Kuwait

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	52.77	16.52	69.29	EC8	G4-EC7 (Data points moved to Guidance)	(EC) Economic	Indirect Economic Impacts	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.
2	31.85	14.59	46.43	PR4	G4-PR4	(PR) Product Responsibility	Product and Service Labeling	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.
3	35.42	13.87	49.29	PR8	G4-PR8	(PR) Product Responsibility	Customer Privacy	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.
4	42.61	13.82	56.43	PR6	G4-PR6	(PR) Product Responsibility	Marketing Communications	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
5	50.24	11.91	62.14	HR4	G4-HR3	(HR) Human Rights	Non-Discrimination	Total number of incidents of discrimination and corrective actions taken.
6	33.29	11.71	45.00	PR7	G4-PR7	(PR) Product Responsibility	Marketing Communications	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.
7	46.31	11.55	57.86	EC4	G4-EC4	(EC) Economic	Economic Performance	Significant financial assistance received from government.
8	50.36	11.07	61.43	HR6	G4-HR5	(HR) Human Rights	Child Labor	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.
9	30.70	10.74	41.43	EN19	G4-EN20	(EN) Environment	Emissions, Effluents and Waste	Emissions of ozone-depleting substances by weight.
10	23.80	10.49	34.29	EN27	G4-EN28	(EN) Environment	Products and Services	Percentage of products sold and their packaging materials that are reclaimed by category.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	45.14	-1.56	43.57	PR1	G4-PR1 (Data points moved to Guidance)	(PR) Product Responsibility	Customer Health and Safety	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.
76	50.92	-1.63	49.29	SO3	G4-SO4	(SO) Society	Corruption	Percentage of employees trained in organization's anti-corruption policies and procedures.
77	31.02	-1.73	29.29	EN10	G4-EN10	(EN) Environment	Water	Percentage and total volume of water recycled and reused.
78	33.31	-1.87	31.43	EN14	Entire Indicator Moved to Guidance	(EN) Environment	Biodiversity	Strategies, current actions, and future plans for managing impacts on biodiversity.
79	36.20	-1.91	34.29	EN2	G4-EN2	(EN) Environment	Materials	Percentage of materials used that are recycled input materials.
80	18.54	-2.11	16.43	EN15	G4-EN14	(EN) Environment	Biodiversity	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.
81	43.70	-5.12	38.57	EN1	G4-EN1	(EN) Environment	Materials	Materials used by weight or volume.
82	29.57	-6.71	22.86	EN13	G4-EN13	(EN) Environment	Biodiversity	Habitats protected or restored.
83	30.82	-10.10	20.71	EN30	G4-EN31, G4-EN32, G4-EN33, G4-EN34	(EN) Environment	Overall (Environmental)	Total environmental protection expenditures and investments by type.
84	37.52	-11.09	26.43	EN20	G4-EN21	(EN) Environment	Emissions, Effluents and Waste	NOx, SOx, and other significant air emissions by type and weight.



sustainability — what matters?

The Textiles and Apparel Sector



The Textiles and Apparel Sector

"THIS IS A FUNDAMENTAL RE-WRITING OF THE OLD BELIEF SYSTEM IN WHICH SUSTAINABILITY WAS SO OFTEN CAST AS A COST TO BUSINESS, OR A DRAG ON PERFORMANCE. THE EVIDENCE TELLS US THIS SIMPLY DOES NOT NEED TO BE THE CASE, AND INDEED, **THE COMBINING OF SUSTAINABILITY AND INNOVATION CAN TRIGGER ADVANCES IN BOTH.**" — Mark Parker, President & Chief Executive Officer, Nike

"Values and principles are not only any writing on the wall: they are put in practice. We work constantly so that employees can identify with our values and grow with us."

— José Galló, CEO, Lojas Renner

"...CONTINUOUS EFFORTS TO ENSURE FAIR, SAFE AND HEALTHY CONDITIONS FOR WORKERS IN OUR SUPPLY CHAIN, TO MINIMIZE OUR ENVIRONMENTAL FOOTPRINT, TO SUPPORT OUR EMPLOYEES AND TO CONTRIBUTE POSITIVELY TO THE COMMUNITIES WHERE WE OPERATE." — Herbert Hainer, Chief Executive Officer, adidas Group

"IT IS MY CONVICTION THAT SUSTAINABLE BUSINESS IS SMART BUSINESS. IT GIVES US AN OPPORTUNITY TO CREATE VALUE WHILE HELPING TO MAKE A BETTER WORLD."

— François-Henri Pinault, CEO, Kering (PPR S.A.)



"Adding sustainability value to our products is an important way to further strengthen our customer offering."

— Karl-Johan Persson, CEO, H&M

"Sustainability will be at the nexus of transformations in business, economies and markets, and we will continue to evolve our business to ensure we are able to grow profitably, and to lead." — Mark Parker, President & Chief Executive Officer, Nike

"WE ESTABLISHED THE FIRST-EVER ENVIRONMENTAL PROFIT AND LOSS ACCOUNT, WHICH PUTS A MONETARY VALUE ON THE IMPACTS THE SOURCING, PRODUCTION, MARKETING AND DISTRIBUTION OF PUMA PRODUCTS HAVE ON THE ENVIRONMENT."

— Franz Koch, Chief Executive Officer, Puma

"WE COMPLETED THE CONSTRUCTION OF OUR LARGEST BIOMASS FACILITY, WHICH WILL GENERATE STEAM FOR OUR THREE TEXTILE FACILITIES IN HONDURAS. WITH THE COMPLETION OF THIS FOURTH BIOMASS FACILITY, **OVER 35% OF GILDAN'S ENERGY NOW ORIGINATES FROM RENEWABLE SOURCES.**"

— Glenn J. Chamandy, President and Chief Executive Officer, Gildan

"We are focusing on new investment areas which have been forged by consumer awareness, such as, **recycling of production waste, electricity saving devices, fuel saving vehicles.**" — Kemal Bilgingulluoglu, Board Chairman, Milteks

"AS A RESULT OF OUR GROWING ENVIRONMENTAL AWARENESS, WE BUILT A MICRO-HYDROELECTRIC PLANT USING THE CREEK WHICH IS NEXT TO THIS FACTORY. WE BOUGHT AN OLD TURBINE AND RECONDITIONED IT; AS A RESULT WE ARE ABLE TO PRODUCE OUR OWN RENEWABLE ELECTRICITY." — Cemal Bilgingulluoglu, Board Member, General Manager, Milteks

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Textiles and Apparel Sector

1. (HR) Human Rights
2. (EC) Economic
3. (PR) Product Responsibility
4. (EN) Environment
5. (LA) Labor Practices and Decent Work
6. (SO) Society

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Textiles and Apparel Sector

1. Transport
2. Prevention of Forced and Compulsory Labor
3. Child Labor
4. Investment and Procurement Practices
5. Freedom of Association and Collective Bargaining
6. Customer Health and Safety
7. Security Practices
8. Customer Privacy
9. Diversity and Equal Opportunity
10. Non-Discrimination

Reports Info

Our analysis is based on information collected from 12 GRI reports of which:

- **25%** were declared GRI Application Level A or A+
- **58%** were declared GRI Application Level B or B+
- **17%** were declared GRI Application Level C or C+
- **0** report's GRI Application Levels were left **undeclared**
- and **25%** were assured by a third party (+)

Textiles and Apparel Sector Reporters Included in Analysis

adidas Group, American Eagle Outfitters, CALIDA, Gildan, H&M (Hennes & Mauritz), Lojas Renner S.A., Milteks, Nike, PPR SA, Puma, SLN Tekstil ve Moda San.Tic.Ltd.Sti., The Timberland Company

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	39.25	35.76	75.00	HR2	G4-HR10	(HR) Human Rights	Investment and Procurement Practices	Percentage of significant suppliers, contractors, and other business partners that have undergone Human Rights (HR) screening and actions taken.
2	55.90	23.27	79.17	EN26	G4-EN27	(EN) Environment	Products and Services	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.
3	35.51	22.82	58.33	EN29	G4-EN30	(EN) Environment	Transport	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.
4	48.19	22.64	70.83	HR7	H4-HR6	(HR) Human Rights	Prevention of Forced and Compulsory Labor	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.
5	50.36	20.48	70.83	HR6	G4-HR5	(HR) Human Rights	Child Labor	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.
6	44.78	17.72	62.50	HR5	G4-HR4	(HR) Human Rights	Freedom of Association and Collective Bargaining	Operations and significant suppliers 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.
7	54.94	15.90	70.83	EN18	G4-EN19	(EN) Environment	Emissions, Effluents and Waste	Initiatives to reduce greenhouse gas emissions and reductions achieved.
8	45.14	13.20	58.33	PR1	G4-PR1 (Data points moved to Guidance)	(PR) Product Responsibility	Customer Health and Safety	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.
9	49.88	12.63	62.50	LA11	G4-LA10	(LA) Labor Practices and Decent Work	Training and Education	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.
10	33.35	12.49	45.83	HR1	G4-HR1	(HR) Human Rights	Investment and Procurement Practices	Percentage and total number of significant investment agreements and contracts that include Human Rights (HR) clauses or that have undergone Human Rights (HR) screening.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	42.13	-21.30	20.83	LA5	G4-LA4	(LA) Labor Practices and Decent Work	Labor / Management Relations	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.
76	34.11	-21.60	12.50	EN11	G4-EN11	(EN) Environment	Biodiversity	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.
77	21.67	-21.66	0.00	EN24	G4-EN25	(EN) Environment	Emissions, Effluents and Waste	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.
78	31.02	-22.68	8.33	EN10	G4-EN10	(EN) Environment	Water	Percentage and total volume of water recycled and reused.
79	35.47	-22.97	12.50	EN12	G4-EN12	(EN) Environment	Biodiversity	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.
80	56.42	-23.08	33.33	LA4	G4-11 (Moved to 'Organizational Profile' in G4)	(LA) Labor Practices and Decent Work	Labor / Management Relations	Percentage of employees covered by collective bargaining agreements.
81	42.61	-25.94	16.67	PR6	G4-PR6	(PR) Product Responsibility	Marketing Communications	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
82	56.42	-27.25	29.17	EN28	G4-EN29	(EN) Environment	Compliance	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.
83	36.40	-28.06	8.33	LA14	G4-LA13, G4-LA14, G4-LA15, G4-LA16	(LA) Labor Practices and Decent Work	Equal Remuneration for Women and Men	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.
84	44.26	-31.76	12.50	EN23	G4-EN24	(EN) Environment	Emissions, Effluents and Waste	Total number and volume of significant spills.



sustainability — what matters?

The Tobacco Sector



The Tobacco Sector

"[F]OR SEVERAL YEARS WE HAVE PUT IN PLACE VARIOUS INITIATIVES TO HELP MITIGATE OUR IMPACT ON BIODIVERSITY, TO LIMIT AND REDUCE DEFORESTATION IN OUR LEAF GROWING OPERATIONS AND TO IMPROVE EFFICIENCIES RELATING TO ENERGY AND WATER USE. IN THE SUPPLY CHAIN IT'S IMPORTANT TO ENSURE THAT THE RIGHTS OF TOBACCO FARMERS ARE RESPECTED AND THAT THE INDUSTRY AND STAKEHOLDERS WORK TOGETHER TO TACKLE CHILD LABOUR." — Nicandro Durante, Chief Executive, British American Tobacco Holdings

"We [...] actively work with governments, non-governmental organisations and other stakeholders on issues of common concern, such as the illicit trade of tobacco products and **protecting natural resources, which underpins our long-term sustainability.**"

— Iain Napier, Chairman, Imperial Tobacco



"We will strive to create more value to our customers by **interacting with and supporting socially disadvantaged groups [through] cultural and scholarship programs.**" — Young-Jin Min, CEO, KT&G

"BEING WITHIN THE TOBACCO INDUSTRY, WE FACE MANY CHALLENGES AS REGULATIONS BECOME TOUGHER AND SOCIAL EXPECTATIONS OF THE TOBACCO INDUSTRY GET HIGHER. YOUTH SMOKING IS ALSO A GROWING CONCERN IN KOREA. WE'RE WORKING HARD TO ADDRESS THIS, BOTH DIRECTLY WITH RETAILERS AND TOGETHER WITH OTHER TOBACCO COMPANIES THROUGH A YOUTH SMOKING PREVENTION CAMPAIGN." — Stephan Liechti, General Manager, British American Tobacco (Korea)

"... WE WORKED TO IMPROVE OUR COMMUNICATIONS EFFORTS WITH REGARD TO ACTIVITIES CONCERNING OUR EMPLOYEES, OUR PRODUCTS, THE ENVIRONMENT, AND OUR COMMUNITY EFFORTS. WE ALSO EMBARKED ON A MORE DETAILED TARGET SETTING PROCESS, WITH **A FOCUS ON ENERGY CONSUMPTION, AND WORKED TO REDUCE THE USE OF MATERIALS IN BOTH OUR PRODUCTION FACILITIES AND OFFICES. NOT ONLY DOES THIS IMPROVE OUR LONG TERM ENVIRONMENTAL FOOTPRINT** BUT IT ALSO HELPS TO REDUCE COSTS. WE CONTINUED OUR IMPORTANT EFFORTS TO ENGAGE WITH AND CONTRIBUTE TO THE COMMUNITIES IN WHICH WE OPERATE, AND TO MAINTAIN DIALOGUE WITH OUR MOST IMPORTANT SUPPLIERS AND PARTNERS WITH REGARD TO SOCIAL, ECONOMIC, AND ENVIRONMENTAL MATTERS."

— Lars Dahlgren, President and CEO, Swedish Match

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Tobacco Sector

1. Product Responsibility (PR)
2. Society (SO)
3. Environment (EN)
4. Economic (EC)
5. Human Rights (HR)
6. Labor Practices and Decent Work (LA)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Tobacco Sector

1. Marketing Communications
2. Water
3. Materials
4. Child Labor
5. Overall (Environmental)
6. Anti-Competitive Behavior
7. Corruption
8. Product and Service Labeling
9. Customer Privacy
10. Public Policy

Reports Info

Our analysis is based on information collected from 5 GRI reports of which:

- **20%** were declared GRI Application Level A or A+
- **20%** were declared GRI Application Level B or B+
- **20%** were declared GRI Application Level C or C+
- **2** reports' GRI Application Levels were left **undeclared**
- and **60%** were assured by a third party (+)

Tobacco Sector Reporters Included in Analysis

British American Tobacco (Holdings), British American Tobacco Korea, Imperial Tobacco, KT&G, Swedish Match

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	33.29	56.71	90.00	PR7	G4-PR7	(PR) Product Responsibility	Marketing Communications	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.
2	31.85	48.16	80.00	PR4	G4-PR4	(PR) Product Responsibility	Product and Service Labeling	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.
3	31.02	38.99	70.00	EN10	G4-EN10	(EN) Environment	Water	Percentage and total volume of water recycled and reused.
4	42.61	37.39	80.00	PR6	G4-PR6	(PR) Product Responsibility	Marketing Communications	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
5	33.31	36.70	70.00	EN14	Entire Indicator Moved to Guidance	(EN) Environment	Biodiversity	Strategies, current actions, and future plans for managing impacts on biodiversity.
6	44.74	35.26	80.00	EN17	G4-EN17, G4-EN18	(EN) Environment	Emissions, Effluents and Waste	Other relevant indirect greenhouse gas emissions by weight.
7	45.14	34.86	80.00	SO2	G4-SO3	(SO) Society	Corruption	Percentage and total number of business units analyzed for risks related to corruption.
8	36.20	33.81	70.00	EN2	G4-EN2	(EN) Environment	Materials	Percentage of materials used that are recycled input materials.
9	56.34	33.66	90.00	EN22	G4-EN23	(EN) Environment	Emissions, Effluents and Waste	Total weight of waste by type and disposal method.
10	57.54	32.46	90.00	EN8	G4-EN8	(EN) Environment	Water	Total water withdrawal by source.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	35.51	-15.51	20.00	EN29	G4-EN30	(EN) Environment	Transport	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.
76	46.31	-16.30	30.00	EC4	G4-EC4	(EC) Economic	Economic Performance	Significant financial assistance received from government.
77	66.41	-16.41	50.00	LA1	G4-10 (Moved to 'Organizational Profile' in G4)	(LA) Labor Practices and Decent Work	Employment	Total workforce by employment type, employment contract, and region, broken down by gender.
78	37.52	-17.51	20.00	EN20	G4-EN21	(EN) Environment	Emissions, Effluents and Waste	NOx, SOx, and other significant air emissions by type and weight.
79	48.23	-18.23	30.00	SO1	Gf-SO1	(SO) Society	Local Communities	Percentage of operations with implemented local community engagement, impact assessments, and development programs.
80	48.48	-18.47	30.00	EN6	G4-EN7	(EN) Environment	Energy	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.
81	51.04	-21.04	30.00	LA10	G4-LA9	(LA) Labor Practices and Decent Work	Training and Education	Average hours of training per year per employee by gender, and by employee category.
82	52.77	-22.76	30.00	EC8	G4-EC7 (Data points moved to Guidance)	(EC) Economic	Indirect Economic Impacts	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.
83	53.05	-23.04	30.00	EN5	G4-EN6	(EN) Environment	Energy	Energy saved due to conservation and efficiency improvements.
84	55.90	-25.89	30.00	EN26	G4-EN27	(EN) Environment	Products and Services	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.



sustainability — what matters?

The Travel and Tourism Sector



The Travel and Tourism Sector

"...BUILDS ON OUR VIEW OF **THE CRITICAL LINK BETWEEN THE WELL-BEING OF OUR BUSINESS AND THE PROSPERITY AND HEALTH OF OUR COMMUNITIES**. AFTER ALL, IT IS THE COMMUNITIES IN WHICH OUR HOTELS OPERATE THAT ATTRACT OUR GUESTS, ARE HOME TO MANY OF OUR ASSOCIATES AND ARE THE FOCUS OF INVESTMENT FOR OUR HOTEL OWNERS AND THE MANY SMALL BUSINESSES THAT ARE VITAL TO OUR OPERATIONS." — Mark S. Hoplamazian, President, Chief Executive Officer and Director, Hyatt International

"**The people dimension also comes to the fore** as these communities increasingly see these ventures as a way to stop the drift of their young people away from their island homes."

— Ann Sherry AO, Chief Executive Officer, P&O Cruises Australia

"PROMOTING SOCIAL SAFEGUARDS THROUGH RESPONSIBLE GAMING, **SERVING AS STEWARDS OF THE ENVIRONMENT, AND MAKING OUR COMMUNITIES HEALTHY AND VIBRANT PLACES TO LIVE AND WORK**. WE ARE COMMITTED TO ENSURING THAT THESE PRINCIPLES REMAIN AT THE HEART OF EVERYTHING WE DO." — Gary Loveman, Chairman, CEO and President, Caesars Entertainment

"THE PROCESS OF **DETERMINING MATERIAL ISSUES HAS PROVEN TO BE VALUABLE**... THIS IS NOT ONLY A SOLID BASIS FOR TRANSPARENCY AND COMMUNICATION WITH OUR STAKEHOLDERS, BUT IT ALSO HELPS SHAPE AND REFINE OUR STRATEGY GOING FORWARD." — Gwen Migita, Vice President Sustainability & Community Affairs, Caesars Entertainment



"Being a successful business goes hand in hand with being a responsible business; **sustainability is our goal.**"

— Harriet Green, Group Chief Executive Officer, Thomas Cook Group

"We seek innovative and creative ways to meet the needs of guests while **maintaining high standards in every aspect of our business, from human rights to environmental and social sustainability.**"

— Arne M. Sorenson, President and CEO, Marriott International

"WE ENVISION A FUTURE WHERE WE WILL MEET DIGITALLY AND FACE TO FACE TO COLLABORATE. **A TIME WHEN RENEWABLE SOURCES OF ENERGY WILL POWER THE DESTINATIONS WHERE WE OPERATE, EVENT WASTE WILL BE TRANSFORMED INTO AN ASSET AND WORKERS ARE FAIRLY TREATED.**" — Sebastien Tondeur, Chief Executive Officer, MCI

"**SUSTAINABLE BUSINESS IS ALSO A QUESTION OF TRANSPARENCY** AND THE ABILITY TO RESPOND POSITIVELY TO CRITICISM. THAT'S WHY WE FURTHER ENHANCED COMMUNICATION WITH OUR GUESTS AND INTENSIFIED OPEN DIALOG WITH COMMUNITY STAKEHOLDER GROUPS."

— Michael Ungerer, CEO, AIDA Cruises

"...an award-winning strategy which is focused **on three pillars**: the health and safety of guests and employees; respecting social and ethical issues in the company and the communities in which we operate; and minimizing our environmental footprint." — Kurt Ritter, President & CEO, The Rezidor Hotel Group

"WE STRIVE TO DELIVER LUXURY AND QUALITY IN THE MOST SUSTAINABLE WAY POSSIBLE, AND TO **MAKE ENVIRONMENTAL PLANNING PART OF OUR EVERYDAY DECISION-MAKING**. THIS IS IN THE BEST LONG TERM INTERESTS OF OUR SHAREHOLDERS, OUR CUSTOMERS AND THE COMMUNITIES IN WHICH WE OPERATE." — Clement K.M. Kwok, Chief Executive Officer, The HSH Group

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Travel and Tourism Sector

1. Human Rights (HR)
2. Product Responsibility (PR)
3. Society (SO)
4. Labor Practices and Decent Work (LA)
5. Environment (EN)
6. Economic (EC)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Travel and Tourism Sector

1. Customer Privacy
2. Security Practices
3. Non-Discrimination
4. Indigenous Rights
5. Public Policy
6. Child Labor
7. Labor/Management Relations
8. Remediation
9. Compliance
10. Customer Health and Safety

Reports Info

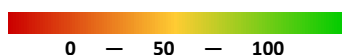
Our analysis is based on information collected from 15 GRI reports of which:

- **20%** were declared GRI Application Level A or A+
- **27%** were declared GRI Application Level B or B+
- **33%** were declared GRI Application Level C or C+
- **3** reports' GRI Application Levels were left **undeclared**
- and **40%** were assured by a third party (+)

Travel and Tourism Sector Reporters Included in Analysis

AIDA Cruises, Caesars Entertainment, Hyatt International, Kungliga Dramatiska Teatern, Marriott International, MCI, NH Hoteles, P&O Cruises Australia, Rezidor Hotel Group, Sol Meliá, Studiosus Reisen, The HSH Group, Thomas Cook Group, TUI AG, Unimed Campinas

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	35.42	14.58	50.00	PR8	G4-PR8	(PR) Product Responsibility	Customer Privacy	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.
2	52.77	13.90	66.67	LA12	G4-LA11	(LA) Labor Practices and Decent Work	Training and Education	Percentage of employees receiving regular performance and career development reviews, by gender.
3	41.05	12.29	53.33	SO6	G4-SO6	(SO) Society	Public Policy	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.
4	65.01	11.66	76.67	EN3	G4-EN3	(EN) Environment	Energy	Direct energy consumption by primary energy source.
5	51.61	8.40	60.00	PR5	G4-PR5 (Data points moved to Guidance)	(PR) Product Responsibility	Product and Service Labeling	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.
6	55.90	7.44	63.33	EN26	G4-EN27	(EN) Environment	Products and Services	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.
7	22.91	7.09	30.00	HR8	G4-HR7	(HR) Human Rights	Security Practices	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of Human Rights (HR) that are relevant to operations.
8	49.68	6.99	56.67	SO8	G4-SO8, G4-SO9, G4-SO10, G4-SO11	(SO) Society	Compliance	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.
9	66.41	6.93	73.33	LA1	G4-10 (Moved to 'Organizational Profile' in G4)	(LA) Labor Practices and Decent Work	Employment	Total workforce by employment type, employment contract, and region, broken down by gender.
10	33.29	6.71	40.00	PR7	G4-PR7	(PR) Product Responsibility	Marketing Communications	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	20.18	-16.85	3.33	EN25	G4-EN26	(EN) Environment	Emissions, Effluents and Waste	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.
76	43.70	-17.03	26.67	EN1	G4-EN1	(EN) Environment	Materials	Materials used by weight or volume.
77	48.23	-18.23	30.00	SO1	Gf-SO1	(SO) Society	Local Communities	Percentage of operations with implemented local community engagement, impact assessments, and development programs.
78	21.67	-18.33	3.33	EN24	G4-EN25	(EN) Environment	Emissions, Effluents and Waste	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.
79	52.17	-18.83	33.33	LA8	G4-LA7 (Data points moved to Guidance)	(LA) Labor Practices and Decent Work	Occupational Health and Safety	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.
80	42.37	-19.03	23.33	PR3	G4-PR3	(PR) Product Responsibility	Product and Service Labeling	Type of product and service information required by procedures and percentage of significant products and services subject to such information requirements.
81	29.05	-19.05	10.00	EN9	G4-EN9	(EN) Environment	Water	Water sources significantly affected by withdrawal of water.
82	56.98	-20.31	36.67	LA7	G4-LA6	(LA) Labor Practices and Decent Work	Occupational Health and Safety	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender.
83	34.11	-20.77	13.33	EN11	G4-EN11	(EN) Environment	Biodiversity	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.
84	54.37	-21.04	33.33	EC3	G4-EC3	(EC) Economic	Economic Performance	Coverage of the organization's defined benefit plan obligations.



The Universities Sector

"WE HAVE TAKEN ON THIS WIDE-RANGING SUSTAINABILITY CHALLENGE BECAUSE WE BELIEVE WE ARE UNIQUELY POSITIONED HERE TO LEAD, TO DEVELOP BOTH INTERDISCIPLINARY AND SYSTEMS-BASED SOLUTIONS FOR THE COMMUNITIES WE SERVE, AND TO **MODEL SUSTAINABLE DEVELOPMENT PRACTICES IN OUR DAILY CAMPUS ACTIVITIES.**" — Elizabeth Cannon, President, University of Calgary

"We want to **reaffirm our accountability commitment to society** by informing the fulfillment of our commitments and how we have used our resources, in an exercise of accountability, and most of all to the obligation we adhere as public managers." — Juan Manuel Suárez Japón, Rector, Universidad Internacional de Andalucía (UNIA)

"WE PAY PARTICULAR ATTENTION TO BROADENING ACCESS TO STUDENTS FROM LOW SOCIOECONOMIC BACKGROUNDS AND TO THOSE IN REGIONAL COMMUNITIES. IN THIS WAY, **WE RECOGNIZE THE IMPORTANCE OF EDUCATION IN THE SOCIAL, ENVIRONMENTAL AND ECONOMIC SUSTAINABILITY** OF THOSE COMMUNITIES." — Professor Carol Adams, Pro Vice-Chancellor (Sustainability), La Trobe University

"THIS MEANS CONTINUING OUR WORK ON **INCREASING THE NUMBER OF WOMEN IN SENIOR LEADERSHIP ROLES AND IMPLEMENTING FURTHER PLANS TO REDUCE ENERGY CONSUMPTION, WASTE AND TRAVEL.**" — Professor Carol Adams, Pro Vice-Chancellor (Sustainability), La Trobe University



"The implementation of our new geothermal energy system to provide energy to more than 45 buildings campus-wide, will **cut our carbon footprint by nearly half.**" — Professor Carol Adams, Pro Vice-Chancellor (Sustainability), La Trobe University

"**Identifying ways to lessen our impact on the local environment**, in an attempt to reach a level of campus sustainability." — Jo Ann Gora, PhD, President, Ball State University

"**UNIVERSITIES HAVE MATERIAL, DIRECT AND INDIRECT SOCIAL, ENVIRONMENTAL AND ECONOMIC IMPACTS THROUGH THE RESEARCH WE DO**, THE EXPERIENCE AND EDUCATION WE PROVIDE TO FUTURE LEADERS, AND THE WAYS WE ENGAGE WITH COMMUNITIES, GOVERNMENT, BUSINESSES AND OUR BROADER SOCIETY." — Professor Carol Adams, Pro Vice-Chancellor (Sustainability), La Trobe University

"IN THE COMING YEARS WE WILL **COORDINATE OUR SUSTAINABILITY EFFORTS IN THE ACADEMY TO PROVIDE CUTTING EDGE RESEARCH OPPORTUNITIES, LEADING CURRICULUM AND EXCITING CO-CURRICULAR LEARNING OPPORTUNITIES FOR STUDENTS.**" — Elizabeth Cannon, President, University of Calgary

"**The road to complete sustainability might be long, but it is a realistic and worthy goal.**" — Jo Ann Gora, PhD, President, Ball State University

"...UNIVERSITIES TAKING THE DETERMINED STEP OF **EMBRACING INNOVATION AND SUSTAINABILITY AS CORE ASPECTS** OF THEIR FUNCTION. THROUGH A PROACTIVE APPROACH, OUR SECTOR CAN ENSURE A QUALITY AND STRENGTH OF VOICE IN SHAPING THE DIRECTION OF NATIONAL AND INTERNATIONAL DEBATES AND PUBLIC POLICIES." — Professor Carol Adams, Pro Vice-Chancellor (Sustainability), La Trobe University

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Universities Sector

1. Product Responsibility (PR)
2. Economic (EC)
3. Environment (EN)
4. Labor Practices and Decent Work (LA)
5. Society (SO)
6. Human Rights (HR)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Universities Sector

1. Equal Remuneration for Women and Men
2. Customer Privacy
3. Materials
4. Product and Service Labeling
5. Marketing Communications
6. Freedom of Association and Collective Bargaining
7. Market Presence
8. Transport
9. Diversity and Equal Opportunity
10. Biodiversity

Reports Info

Our analysis is based on information collected from 5 GRI reports of which:

- **60%** were declared GRI Application Level A or A+
- **20%** were declared GRI Application Level B or B+
- **20%** were declared GRI Application Level C or C+
- **0** reports' GRI Application Levels were left **undeclared**
- and **20%** were assured by a third party (+)

Universities Sector Reporters Included in Analysis

Ball State University, La Trobe University, Leuphana University of Lueneburg, Universidad Internacional de Andalucía (UNIA), University of Calgary

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	36.40	23.61	60.00	LA14	G4-LA13, G4-LA14, G4-LA15, G4-LA16	(LA) Labor Practices and Decent Work	Equal Remuneration for Women and Men	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.
2	30.70	19.31	50.00	EC5	G4-EC5	(EC) Economic	Market Presence	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.
3	31.85	18.16	50.00	PR4	G4-PR4	(PR) Product Responsibility	Product and Service Labeling	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.
4	35.42	14.58	50.00	PR8	G4-PR8	(PR) Product Responsibility	Customer Privacy	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.
5	36.20	13.81	50.00	EN2	G4-EN2	(EN) Environment	Materials	Percentage of materials used that are recycled input materials.
6	46.31	13.70	60.00	EC4	G4-EC4	(EC) Economic	Economic Performance	Significant financial assistance received from government.
7	29.57	10.43	40.00	EN13	G4-EN13	(EN) Environment	Biodiversity	Habitats protected or restored.
8	49.68	10.33	60.00	SO8	G4-SO8, G4-SO9, G4-SO10, G4-SO11	(SO) Society	Compliance	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.
9	21.67	8.34	30.00	EN24	G4-EN25	(EN) Environment	Emissions, Effluents and Waste	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.
10	52.09	7.92	60.00	SO5	Entire Indicator Moved to Guidance	(SO) Society	Public Policy	Public policy positions and participation in public policy development and lobbying.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	44.26	-14.26	30.00	EN23	G4-EN24	(EN) Environment	Emissions, Effluents and Waste	Total number and volume of significant spills.
76	15.49	-15.48	0.00	LA15	G4-LA3	(LA) Labor Practices and Decent Work	Employment	Return to work and retention rates after parental leave, by gender.
77	56.98	-16.98	40.00	LA7	G4-LA6	(LA) Labor Practices and Decent Work	Occupational Health and Safety	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender.
78	27.21	-17.20	10.00	HR9	G4-HR8	(HR) Human Rights	Indigenous Rights	Total number of incidents of violations involving rights of indigenous people and actions taken.
79	48.19	-18.19	30.00	HR7	H4-HR6	(HR) Human Rights	Prevention of Forced and Compulsory Labor	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.
80	18.22	-18.21	0.00	HR11	G4-HR12	(HR) Human Rights	Remediation	Number of grievances related to Human Rights (HR) filed, addressed, and resolved through formal grievance mechanisms.
81	48.23	-18.23	30.00	SO1	Gf-SO1	(SO) Society	Local Communities	Percentage of operations with implemented local community engagement, impact assessments, and development programs.
82	50.36	-20.36	30.00	HR6	G4-HR5	(HR) Human Rights	Child Labor	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.
83	52.77	-22.76	30.00	LA12	G4-LA11	(LA) Labor Practices and Decent Work	Training and Education	Percentage of employees receiving regular performance and career development reviews, by gender.
84	66.41	-26.41	40.00	LA1	G4-10 (Moved to 'Organizational Profile' in G4)	(LA) Labor Practices and Decent Work	Employment	Total workforce by employment type, employment contract, and region, broken down by gender.



sustainability — what matters?

The Waste Management Sector



The Waste Management Sector

"PROVIDE VALUE TO OUR SHAREHOLDERS AND CUSTOMERS, AND BE A LEADER IN WASTE MANAGEMENT AND PROMOTION OF THE ENVIRONMENT, HAVE BECOME OUR MAIN STRATEGIC PILLARS AROUND WHICH WE WANT TO DEEPEN AND IMPROVE IN AREAS SUCH AS SHAREHOLDERS AND CUSTOMERS SATISFACTION, EXCELLENCE IN SERVICE, TRAINING AND MOTIVATING PEOPLE, **PROMOTION OF ENVIRONMENTAL VALUES AND ENVIRONMENTAL INNOVATION.**"

— Joan Puigdollers Fargas, Presidente del Consejo de Administración, TERSA

"Most people understand that landfill is not an option anymore, but are unsure about what to replace it with. Shanks is **all about sustainable waste management.**" — Abi Cox, Waste Education and Minimization Officer, Shanks Group

"WE RECOGNIZE THAT IT TAKES TIME TO DEVELOP THE INNOVATIVE TECHNOLOGIES NECESSARY TO DERIVE NEW USES FOR WASTE STREAMS, AND WE ARE REALISTIC ABOUT THE CHALLENGE OF FINDING THE RIGHT INNOVATIONS. THAT IS WHY WE HAVE INVESTED IN A PORTFOLIO OF MORE THAN 30 PARTNERSHIPS **FOCUSED ON ALTERNATIVE ENERGY TECHNOLOGIES.**" — David P. Steiner, Chief Executive Officer, Waste Management

"WE BELIEVE THAT RECOVERING MATERIAL THROUGH RECYCLING AND THE PRODUCTION OF GREEN ENERGY **MAKES SENSE FOR THE ENVIRONMENT,** WHILE GENERATING RETURNS FOR OUR SHAREHOLDERS." — Peter Dilnot, Group Chief Executive, Shanks Group



"SIGRE has **strengthened its Social Responsibility strategy** thanks to the involvement of the entire pharmaceutical sector." — Humberto Arnés, Presidente, SIGRE

"Waste is an important source of renewable energy, and the **conversion of waste to power** is a key focus for us." — David P. Steiner, Chief Executive Officer, Waste Management

"I AM CONVINCED THAT **RECYCLING IS THE BEST OPTION.** WE MUST ENSURE FUTURE GENERATIONS CAN LIVE IN A HEALTHY ENVIRONMENT AND SHANKS' GOAL TO MAKE MORE FROM WASTE SUPPORTS THIS." — Marcel Koen, Director of Vliko, Shanks Group

"THE GLOBAL SHORTAGE OF RAW MATERIALS REMAINS THE BASIS FOR OUR SUSTAINABLE STRATEGY. VAN GANSEWINKEL'S SERVICES AND RENEWABLES ARE PART OF THE PROCESSES AND PRODUCTS OF MORE AND MORE CUSTOMERS. WE STUDY THEIR OPERATING PROCESSES AND USE OUR EXPERTISE AND EXPERIENCE TO **MINIMIZE THE WASTE GENERATED.**" — Cees van Gent, Chairman of the Board of Directors, Van Gansewinkel Group

"On the other hand, the development of an **innovation, research and development strategy,** which, in partnership with specialized research centers, allows us to succeed in new products and services." — Dr. Macedo Vieir, Chairmam Of The Board, Lipor

"WE ARE KNOWN TO MAINTAIN AN OPEN AND **PROACTIVE ATTITUDE TOWARDS FINDING AND DEVELOPING SUSTAINABLE SOLUTIONS** THAT ARE AGILE AND EFFICIENT RESPONSES TO THE CHALLENGES OF A CONSTANTLY CHANGING SOCIETY IN ALL THE AREAS WHERE WE OPERATE (URBAN AND ENVIRONMENTAL SERVICES, INFRASTRUCTURE CONSTRUCTION AND COMPREHENSIVE WATER MANAGEMENT)." — Esther Alcocer Koplowitz, Chair, FCC Division de Medio Ambiente

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Waste Management Sector

1. Environment (EN)
2. Society (SO)
3. Labor Practices and Decent Work (LA)
4. Product Responsibility (PR)
5. Economic (EC)
6. Human Rights (HR)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Waste Management Sector

1. Materials
2. Overall (Environmental)
3. Transport
4. Diversity and Equal Opportunity
5. Energy
6. Local Communities
7. Biodiversity
8. Non-Discrimination
9. Employment
10. Freedom of Association and Collective Bargaining

Reports Info

Our analysis is based on information collected from 15 GRI reports of which:

- **53%** were declared GRI Application Level A or A+
- **40%** were declared GRI Application Level B or B+
- **7%** were declared GRI Application Level C or C+
- **0** reports' GRI Application Levels were left **undeclared**
- and **40%** were assured by a third party (+)

Waste Management Sector Reporters Included in Analysis

AGR, ARA Altstoff Recycling Austria, Beelen, CESP, FCC Division de Medio Ambiente, Lipor, Pavoni, Reclay Group, Saubermacher Dienstleistungs AG, Shanks Group plc, SIGRE, TERSA, TRATOLIXO, Van Gansewinkel Group, Waste Management

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	36.20	33.81	70.00	EN2	G4-EN2	(EN) Environment	Materials	Percentage of materials used that are recycled input materials.
2	48.23	25.11	73.33	SO1	Gf-SO1	(SO) Society	Local Communities	Percentage of operations with implemented local community engagement, impact assessments, and development programs.
3	48.48	24.86	73.33	EN6	G4-EN7	(EN) Environment	Energy	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.
4	43.70	22.97	66.67	EN1	G4-EN1	(EN) Environment	Materials	Materials used by weight or volume.
5	33.31	20.03	53.33	EN14	Entire Indicator Moved to Guidance	(EN) Environment	Biodiversity	Strategies, current actions, and future plans for managing impacts on biodiversity.
6	34.11	19.23	53.33	EN11	G4-EN11	(EN) Environment	Biodiversity	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.
7	30.82	19.19	50.00	EN30	G4-EN31, G4-EN32, G4-EN33, G4-EN34	(EN) Environment	Overall (Environmental)	Total environmental protection expenditures and investments by type.
8	35.51	17.82	53.33	EN29	G4-EN30	(EN) Environment	Transport	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.
9	29.57	17.10	46.67	EN13	G4-EN13	(EN) Environment	Biodiversity	Habitats protected or restored.
10	43.14	16.87	60.00	EN7	G4-EN6	(EN) Environment	Energy	Initiatives to reduce indirect energy consumption and reductions achieved.

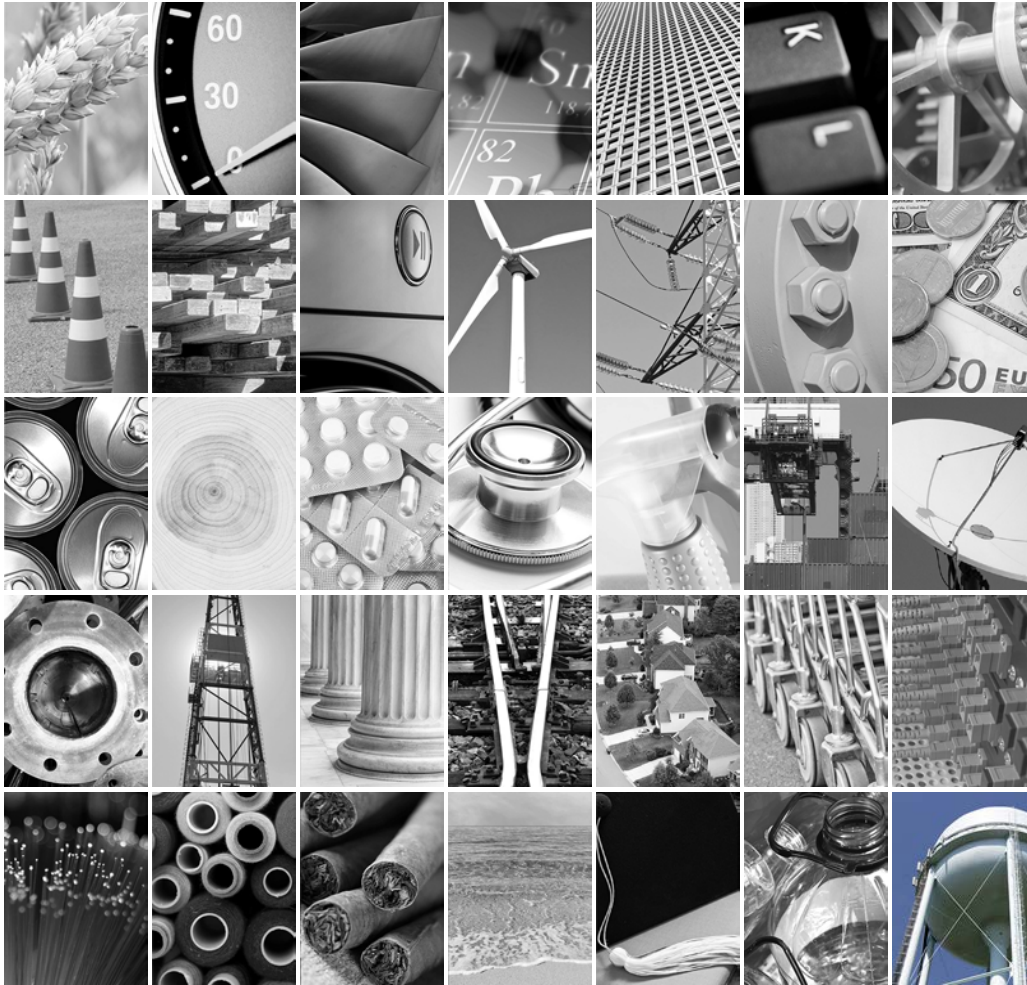


Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	22.91	-2.91	20.00	HR8	G4-HR7	(HR) Human Rights	Security Practices	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of Human Rights (HR) that are relevant to operations.
76	27.21	-3.87	23.33	HR9	G4-HR8	(HR) Human Rights	Indigenous Rights	Total number of incidents of violations involving rights of indigenous people and actions taken.
77	54.37	-4.37	50.00	EC3	G4-EC3	(EC) Economic	Economic Performance	Coverage of the organization's defined benefit plan obligations.
78	32.54	-5.87	26.67	HR3	G4-HR2	(HR) Human Rights	Investment and Procurement Practices	Total hours of employee training on policies and procedures concerning aspects of Human Rights (HR) that are relevant to operations, including the percentage of employees trained.
79	52.77	-6.10	46.67	LA12	G4-LA11	(LA) Labor Practices and Decent Work	Training and Education	Percentage of employees receiving regular performance and career development reviews, by gender.
80	33.29	-6.62	26.67	PR7	G4-PR7	(PR) Product Responsibility	Marketing Communications	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.
81	66.65	-6.65	60.00	EN16	G4-EN15, G4-EN16	(EN) Environment	Emissions, Effluents and Waste	Total direct and indirect greenhouse gas emissions by weight.
82	44.74	-8.07	36.67	EN17	G4-EN17, G4-EN18	(EN) Environment	Emissions, Effluents and Waste	Other relevant indirect greenhouse gas emissions by weight.
83	49.36	-9.35	40.00	EC2	GF-EC2	(EC) Economic	Economic Performance	Financial implications and other risks and opportunities for the organization's activities due to climate change.
84	20.18	-10.18	10.00	EN25	G4-EN26	(EN) Environment	Emissions, Effluents and Waste	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.



sustainability — what matters?

The Water Utilities Sector



The Water Utilities Sector

“CORPORATE SUSTAINABILITY DEVELOPMENT REQUIRES GREAT CARE AND ATTENTION. WE HAVE MADE A **GOOD START IN LAYING OUT OUR BLUEPRINT FOR CORPORATE SUSTAINABILITY AND PLAYING OUR ROLE AS A CORPORATE CITIZEN.** THIS SUCCESSFUL START REINFORCES OUR CONFIDENCE IN MEETING THE CHALLENGES AHEAD.”

— Felix Fan Xiaojun, Executive Director and Chairman of the Corporate Sustainability Committee, Macao Water Supply Co. Ltd.

“As a water technology company, **sustainability is ingrained in our business.** We are here to provide smart, efficient water solutions to our customers and the world.”

— Gretchen McClain, President & CEO, Xylem

“ACROSS ALL OUR EFFORTS WE ALSO MAKE SURE THAT WE FOLLOW NOT ONLY LOCAL AND NATIONAL LAWS AND REGULATIONS, BUT ALSO INTERNATIONAL POLICIES AND DECLARATIONS, **PARTICULARLY ON IMPORTANT ISSUES LIKE HUMAN RIGHTS, LABOR AND GOOD GOVERNANCE PRACTICES.**” — Fernando Zobel De Ayala, Chairman, Manila Water Company

“... IS TRULY BLESSED TO HAVE HAD THE OPPORTUNITY TO **CREATE A SIGNIFICANT DIFFERENCE IN THE LIVES OF THE PEOPLE WE SERVE,** ESPECIALLY THOSE BELONGING TO MARGINALIZED COMMUNITIES.”

— Gerardo C. Ablaza, Jr., President & CEO, Manila Water Company

“...**continue the implementation of our green procurement policy,** taking into account cost, practicality and environmental protection.”

— Felix Fan Xiaojun, Executive Director and Chairman of the Corporate Sustainability Committee, Macao Water Supply Co. Ltd.

“There's a **direct line of sight from our work to the sustainable health of the planet,** and we captured that in our company mission: Let's Solve Water.” — Gretchen McClain, President & CEO, Xylem

“OUR COMPANY REAFFIRMED ITS COMMITMENT IN THIS REPORT TO **PROVIDE WATER AND WASTEWATER SERVICE IN A WAY THAT SUSTAINS FUTURE GENERATIONS.**”

— Fernando Zobel De Ayala, Chairman, Manila Water Company

“OUR BUSINESS MODEL HAS MATURED TO A LEVEL THAT **ALIGNS BUSINESS VIABILITY WITH CREATING A POSITIVE IMPACT IN THE COMMUNITIES WE SERVE** AND FOR THE ENVIRONMENTAL RESOURCES WE UTILIZE.”

— Gerardo C. Ablaza, Jr., President & CEO, Manila Water Company

“We **thrive to minimize our environmental impacts** by improving energy efficiency, reducing carbon emission and by carefully disposing of our waste from water treatment and distribution.”

— Felix Fan Xiaojun, Executive Director and Chairman of the Corporate Sustainability Committee, Macao Water Supply Co. Ltd.

“WE UNDERSTOOD THAT SUSTAINABILITY IS THE WAY WE WILL SUCCEED AS A COMPANY. IT'S NOT SOMETHING ELSE WE DO IN ADDITION TO OUR REAL WORK. IT'S WHAT WE DO ALL THE TIME. IT'S PART OF WHO WE ARE, AND **WE HAVE TAKEN MANY IMPORTANT STEPS TO EMBED SUSTAINABILITY INTO OUR COMPANY'S CULTURE.**” — Gretchen McClain, President & CEO, Xylem

DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in the Water Utilities Sector

1. Product Responsibility (PR)
2. Society (SO)
3. Economic (EC)
4. Environment (EN)
5. Human Rights (HR)
6. Labor Practices and Decent Work (LA)

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in the Water Utilities Sector

1. Water
2. Customer Privacy
3. Assessment
4. Remediation
5. Local Communities
6. Indigenous Rights
7. Customer Health and Safety
8. Public Policy
9. Products and Services
10. Product and Service Labeling

Reports Info

Our analysis is based on information collected from 7 GRI reports of which:

- **14%** were declared GRI Application Level A or A+
- **43%** were declared GRI Application Level B or B+
- **14%** were declared GRI Application Level C or C+
- **2** reports' GRI Application Levels were left **undeclared**
- and **14%** were assured by a third party (+)

Water Utilities Sector Reporters Included in Analysis

Energie Wasser Bern (EWB), Evraziyskiy, Hua Yan Water, Manila Water Company, Rosvodokanal, The Macao Water Supply Co Ltd, Xylem

Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	29.05	20.95	50.00	EN9	G4-EN9	(EN) Environment	Water	Water sources significantly affected by withdrawal of water.
2	44.26	12.89	57.14	EN23	G4-EN24	(EN) Environment	Emissions, Effluents and Waste	Total number and volume of significant spills.
3	45.14	12.01	57.14	PR1	G4-PR1 (Data points moved to Guidance)	(PR) Product Responsibility	Customer Health and Safety	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.
4	23.80	11.92	35.71	EN27	G4-EN28	(EN) Environment	Products and Services	Percentage of products sold and their packaging materials that are reclaimed by category.
5	35.42	7.44	42.86	PR8	G4-PR8	(PR) Product Responsibility	Customer Privacy	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.
6	16.29	5.14	21.43	HR10	G4-HR9, G4-HR11	(HR) Human Rights	Assessment	Percentage and total number of operations that have been subject to Human Rights (HR) reviews and/or impact assessments.
7	52.09	5.06	57.14	SO5	Entire Indicator Moved to Guidance	(SO) Society	Public Policy	Public policy positions and participation in public policy development and lobbying.
8	31.02	4.70	35.71	EN10	G4-EN10	(EN) Environment	Water	Percentage and total volume of water recycled and reused.
9	17.50	3.94	21.43	SO9	G4-SO2	(SO) Society	Local Communities	Operations with significant potential or actual negative impacts on local communities.
10	17.82	3.62	21.43	SO10	Entire Indicator Moved to Guidance	(SO) Society	Local Communities	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.



Rank	All Sector Score	Diff Difference	Sector Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	44.78	-23.35	21.43	HR5	G4-HR4	(HR) Human Rights	Freedom of Association and Collective Bargaining	Operations and significant suppliers 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.
76	66.65	-23.79	42.86	EN16	G4-EN15, G4-EN16	(EN) Environment	Emissions, Effluents and Waste	Total direct and indirect greenhouse gas emissions by weight.
77	32.54	-25.40	7.14	HR3	G4-HR2	(HR) Human Rights	Investment and Procurement Practices	Total hours of employee training on policies and procedures concerning aspects of Human Rights (HR) that are relevant to operations, including the percentage of employees trained.
78	54.94	-26.36	28.57	EN18	G4-EN19	(EN) Environment	Emissions, Effluents and Waste	Initiatives to reduce greenhouse gas emissions and reductions achieved.
79	34.11	-26.96	7.14	EN11	G4-EN11	(EN) Environment	Biodiversity	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.
80	42.61	-28.32	14.29	PR6	G4-PR6	(PR) Product Responsibility	Marketing Communications	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
81	36.20	-29.05	7.14	EN2	G4-EN2	(EN) Environment	Materials	Percentage of materials used that are recycled input materials.
82	52.17	-30.73	21.43	LA8	G4-LA7 (Data points moved to Guidance)	(LA) Labor Practices and Decent Work	Occupational Health and Safety	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.
83	43.70	-36.55	7.14	EN1	G4-EN1	(EN) Environment	Materials	Materials used by weight or volume.
84	45.14	-38.00	7.14	SO2	G4-SO3	(SO) Society	Corruption	Percentage and total number of business units analyzed for risks related to corruption.



sustainability — what matters?

All
Sectors



DATA SAMPLE

All 6 GRI Categories

Ranked From Highest to Lowest Difference Score in all the sectors

1. (EC) Economic
2. (LA) Labor Practices and Decent Work
3. (SO) Society
4. (EN) Environment
5. (PR) Product Responsibility
6. (HR) Human Rights

Top 10 GRI Aspects

(out of 37) Ordered Highest to Lowest Difference Score in all the sectors

1. Diversity and Equal Opportunity
2. Economic Performance
3. Energy
4. Training and Education
5. Child Labor
6. Compliance
7. Non-Discrimination
8. Labor/Management Relations
9. Prevention of Forced and Compulsory Labor
10. Corruption

Reports Info

Our analysis is based on information collected from 1,246 GRI reports of which:

- **33%** were declared GRI Application Level A or A+
- **36%** were declared GRI Application Level B or B+
- **21%** were declared GRI Application Level C or C+
- **115** reports' GRI Application Levels were left **undeclared**
- and **44%** were assured by a third party (+)

Rank	All Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
1	68.62	EC1	G4-EC1	(EC) Economic	Economic Performance	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.
2	66.65	EN16	G4-EN15, G4-EN16	(EN) Environment	Emissions, Effluents and Waste	Total direct and indirect greenhouse gas emissions by weight.
3	66.41	LA1	G4-10 (Moved to 'Organizational Profile' in G4)	(LA) Labor Practices and Decent Work	Employment	Total workforce by employment type, employment contract, and region, broken down by gender.
4	65.01	EN3	G4-EN3	(EN) Environment	Energy	Direct energy consumption by primary energy source.
5	59.39	EN4	G4-EN3, G4-EN4, G4-EN5	(EN) Environment	Energy	Indirect energy consumption by primary source.
6	58.15	LA13	G4-LA12	(LA) Labor Practices and Decent Work	Diversity and Equal Opportunity	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.
7	57.54	EN8	G4-EN8	(EN) Environment	Water	Total water withdrawal by source.
8	56.98	LA7	G4-LA6	(LA) Labor Practices and Decent Work	Occupational Health and Safety	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender.
9	56.42	LA4	G4-11 (Moved to 'Organizational Profile' in G4)	(LA) Labor Practices and Decent Work	Labor / Management Relations	Percentage of employees covered by collective bargaining agreements.
10	56.42	EN28	G4-EN29	(EN) Environment	Compliance	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.



Rank	All Sector Score	G3.1 Indicator	G4 Indicator	Category	Aspect	Description
75	23.80	EN27	G4-EN28	(EN) Environment	Products and Services	Percentage of products sold and their packaging materials that are reclaimed by category.
76	22.91	HR8	G4-HR7	(HR) Human Rights	Security Practices	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of (HR) Human Rights that are relevant to operations.
77	21.67	EN24	G4-EN25	(EN) Environment	Emissions, Effluents and Waste	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.
78	20.18	EN25	G4-EN26	(EN) Environment	Emissions, Effluents and Waste	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.
79	18.54	EN15	G4-EN14	(EN) Environment	Biodiversity	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.
80	18.22	HR11	G4-HR12	(HR) Human Rights	Remediation	Number of grievances related to (HR) Human Rights filed, addressed, and resolved through formal grievance mechanisms.
81	17.82	SO10	Entire Indicator Moved to Guidance	(SO) Society	Local Communities	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.
82	17.50	SO9	G4-SO2	(SO) Society	Local Communities	Operations with significant potential or actual negative impacts on local communities.
83	16.29	HR10	G4-HR9, G4-HR11	(HR) Human Rights	Assessment	Percentage and total number of operations that have been subject to (HR) Human Rights reviews and/or impact assessments.
84	15.49	LA15	G4-LA3	(LA) Labor Practices and Decent Work	Employment	Return to work and retention rates after parental leave, by gender.



ALL REPORTERS IN ALL SECTORS INCLUDED IN ANALYSIS

3M Company, A Coruña Port Authority, Aargauische Kantonalbank, AB Anders Löfberg, ABB Asea Brown Boveri Ltd, Abbott, Abeinsa, Abellio, Abengoa Bioenergía, Abengoa Solar, ABM Industries Incorporated, ABN AMRO Holding, Absa, Abu Dhabi Gas Liquefaction Company, Abu Dhabi National Oil Company (ADNOC), Abu Dhabi Sustainability Group (ADSG), Accenture Spain, Access Bank PLC, Acciona, ACE Seguros S.A., Acerinox SA, Acindar Grupo Arcelor Mittar, adidas Group, Aebi Schmidt, Aegis Limited, AEGON, AEM (Atomenergomash), AES Brasil, AGCO Corp, Agence Française de Développement, Agilent Technologies, Agnico-Eagle Mines (AEM), AGR, AGRAVIS Raiffeisen AG, Agrium, Ahlstrom Corporation, Ahold, Aida Cruises, Air Products, AIRFARM, Airports of Thailand (AOT), Akademiska Hus, Akbank, Alaska Air Group, Albanian Mobile Communications, Albemarle Corporation, Alcatel-Lucent, Alcoa, ALFA, Alko, Allgemeine Baugesellschaft – A. Porr AG, Alliance Boots, Alliander, Allianz, Alma Media Group, ALPHA Bank, Alpina, Alsea, Alstria office REIT-AG, Altech, Altia, Altron (Allied Electronics Corporation Limited), Amadeus, AMD (Advanced Micro Devices), American Chemical Society, American Eagle Outfitters, American Electric Power (AEP), American Industries, Amgen Inc., Amorim, AMR, Analog Devices, Anglo American PLC, Anheuser-Busch Companies, Antalis AG, Antaviana, Antofagasta PLC, Antwerp Port Authority, Apache Corporation, APERAM, APG, APG All Pensions Group, Apivita, APL, Apotekens Service AB, Apoteket, Aquafil Spa, ARA Altstoff Recycling Austria, Arab Bank, ArcelorMittal, ArcelorMittal USA, Architectural Services Department (HKSARG), Areas, Arizona Chemical, Arlandabanan, ARM Holdings, Ashland, Asia Pacific Breweries Limited (APBL), ASML, Aspen Group, Aspen Pharmacare, Assa Abloy, Assicurazioni Generali, Astra International, AT&T, ATEbank, Atento (Spain), Atrium Ljungberg, Attiki Odos, Auditor General of South Africa, AuRico Gold, Aurizon Mines, Aurora Energy, Australia and New Zealand Banking Group (ANZ), Australian Centre for Corporate Social Responsibility (ACCSR), Australian Paper, Autodesk, Autogrill, Autostrade per l'Italia, AUTOTERMINAL, S.A., Avalon Bay Communities Inc, Axel Springer, Axfood, AXTEL, Ayala Land, Aygaz, Ball Corporation, Ball State University, Ballast Nedam, Banco do Brasil, Banco Galicia, Bank Millennium S.A., Bank Of Montreal, Bank of the Philippine Islands (BPI), Banpu Public Company Limited, Barclays, Barrick Gold, Barry Callebaut AG, Basellandschaftliche Kantonalbank BLKB, BASF SE, Bashneft, Basler Kantonalbank, Baxter International, Bayer AG, BBVA Bancomer, BBVA Colombia, BBVA Provincial, BC Hydro, Becker Underwood, Beelen, Befimmo, Belgische Technische Cooperatie (BTC), Bell Canada, Bentall Kennedy, Berkeley Group, Berner Kantonalbank, Best Buy, BFS Group Limited, BG Group, BHP Billiton, BicBanco, BIG, Bilbao Bizkaia Kutxa (BBK), Bilfinger Berger, Bilim Pharmaceuticals Company, Blue Label Telecoms, BNY Mellon, Bombardier, BONDUELLE SAS, Bonus Vorsorge, Bourouge, Boskalis, BostadsGaranti, BP International Ltd., BPCL, Bpost, BRF (Brasil Foods), Brinova, Brisa, British American Tobacco (Holdings), British American Tobacco Korea, British Land, British Sky, Brown-Forman Corporation, BSH Group, Bunge Argentina, Bunge Brazil, C&A Brazil, C&A Europe, C.D.A. di Cattelan srl, CA Immo, CA Technologies, Caesars Entertainment, Cairn Energy, CaixaBank, Cajamar Caja Rural, CALIDA, Cameco, Campbell Soup, Camposol, Canada Post, Canfor Corp., Canton de Vaud, Capital Power Corporation, Capital Shopping Centres Group, Capitaland, Caracol Televisión, Carillion, Carlsberg Group, Carrefour Argentina, CARREFOUR Hellas, Carris, Cashbuild, Catalyst Paper, Cathay Pacific Airways, CBRE Group, CCR, CCU, CEBU Holdings, Cebu Property Ventures and Development Corp., CELLER VEGA AIXALA, CEMEX, Cemex Deutschland AG, Cenovus Energy, Cermaq, CESP, CESP, Cham Paper Group, Chambal Fertilizers and Chemicals Limited, Cheminova, CHESF, Chevron Corporation, Chicken of the Sea, Chilectra, China National Erzhong Group Co. - China, China Shenhua, China Southern Power Grid, Chungwa Picture Tubes (CPT), CIMB Foundation under CIMB Group, Cimpor, Cisco Systems, Inc., CISCO Thailand, Citigroup, City Developments Limited, Citycon, Clariant, Clarke, Cleveland Clinic, Cliffs Natural Resources, Clover Technologies, CLP, Coca-Cola Company, Coca-Cola de Argentina, Coca-Cola Femsa, Coca-Cola Germany, Coca-Cola HBC Switzerland, Coca-Cola Hellenic, Coca-Cola Hellenic Russia, Coca-Cola Hungary, Coca-Cola İçecek Turkey, Coca-Cola UK, Codelco, Cognizant, Coinstar, Colacem, Colgate-Palmolive, Colombina, Comergon, Commercial Aircraft Corporation of China, Commission de la santé et de la sécurité du travail, Companhia de Desenvolvimento Habitacional e Urbano do Estado de São Paulo (CDHU), Companhia de Electricidade de Macau (CEM), Compañía Minera Doña Inés De Collahuasi, Componenta, ConAgra Foods, Consejo General de Colegios Oficiales de Farmacéuticos de España (Redfarma), Consol Energy, Consum, Continental, Coop, Copagaz, Copersucar, Corio, Cosil Construções e Incorporações S.A., Cosmote, COSMOTE Romania, Covanta Energy, CP Comboios de Portugal, Credit Suisse, Crest Nicholson, CRH, Croda, CSC STEEL HOLDINGS BERHAD, CSS Gruppe, CSX Corporation, CTEEP, Cuauhtémoc Moctezuma, CVS Caremark Corporation, CYDSA, D+ Brasil, Daimler, Danone Group, Danone Poland, Danper Trujillo, Darden Restaurants, Dätwyler Holding, Delhaize Group, Dell, Deloitte LLP, Deloitte Netherlands, Deloitte Spain, Deloitte USA, Dessau, Deutsche Bank, Deutsche Post AG/ DHL, Deutsche Telekom, Development Bank of the Philippines, DEXUS Property Group, DGC One AB,

All Sectors

All Reporters in All Sectors Included in Analysis continued

DGR, Diageo, Dialog Axiata, DiamondRock Hospitality Company, DIC Asset, Digi.com Berhad, Digicore Holdings Ltd, Dignity Health System, Dimo, Diners Club del Ecuador, DirecTV Argentina, Discovery, DKV Seguros, DM9DDB, DNA, DNB NOR, DNV AS, Dogus Otomotiv, Dolphin Energy, Dong Energy, DoT Abu Dhabi, Dow Chemical, Dow Corning, Dr Pepper Snapple Group, Dr. Soliman Fakeeh Hospital, Dresden Verkehrsbetriebe, Dresser-Rand, Dubai Customs, Duke Energy, Duke Energy Perú, DuPont, Duratex, DyStar Singapore, E.ON, Eastman Chemical Company, Eastman Kodak Company, Eaton Corp., Ecolab, Ecopetrol, Edipower, Edison, Edita, EDP (Energias de Portugal), EDP Renováveis, Egged Israel Transport Cooperative Society, Eksport Kredit Fonden (EKF), El Brocal, Elcogas, Electricity Generating Authority of Thailand (EGAT), Electricity Generating Public Company (EGCO), Electronics and Telecommunications Research Institute, Electroperu, Elekeiroz, Elektrizitätswerke des Kantons Zürich (EKZ), Elisa Oyj, Elval, EMC, Empresa Nacional de Electricidad (Endesa Chile), Empresas ICA, S.A.B. de C.V., Enagas S.A., EnBW AG (Energie Baden-Wuerttemberg), EnCana, Endesa Colombia, Eneco Groep, Enel, Energie Wasser Bern (EWB), Energiedienst, Energy Development Corporation (EDC), Enersis, Enexis, Engro Corporation, Eni S.P.A., ENMAX, Entergy, Enterprise Holdings (EHI), Environment Park, E-Plus Gruppe, Equate, Equity One, ERARING ENERGY, ERG (Gruppo ERG), ERGRANSA, Ericsson, Ernst & Young Brazil, Ernst & Young Netherlands, Ernst & Young Sweden, Ernst & Young Switzerland, Ernst & Young USA, Erre de Vic, Eskom, Essar Energy, Essar Shipping, Essar Steel, Essent, ESTEVE, ETB, Etera, Etica Sgr S.p.A., Etisalat Lanka (Private) Limited, European Reliance, EVN, Evonik Industries, Evraziyskiy, EWO, Exelon Corp, F. Hoffmann-La Roche Ltd, Faberge AB, Fairmount Minerals, Falabella, Far Eastone Telecommunications, Fauji Fertilizer Company Limited, FCC Division de Medio Ambiente, FEDA, FEMSA, Ferrero International, Ferrovie dello Stato - Corporate Environment, FGC UES (Federal Grid Company of United Energy System), Fiat Industrial, Ficohsa, Finnair, FIRA - Banco de Mexico, Firestone Energy Ltd, First Capital Realty, Inc., First Resources, Florida Ice & Farm Company (FIFCO), Folksam, Fonciere Des Regions, Fonds de solidarité FTQ, Ford Motor Company, Fortum, Foschini, Fosun Pharmaceutical, Fouriertransform, Fourlis Group of Companies, France Telecom - Orange, Franke Artemis Group, Franke Group, Fraport AG, Freeport-McMoRan Copper & Gold, Fundació Garrotxa Líder, Furukawa Electric, FYM, Galp Energia, Gamesa, Gas Natural Argentina, Gas Natural Colombia, Gas Natural SDG, GASAG, Gases de occidente, Gasum, Gazit Globe, Gazprom Neft, Geberit, Gebrüder Weiss, Genelec, General Mills, General Motors Company, Georg Fischer, GESOBAU AG, Gestamp Aveiro, Gestore dei Servizi Energetici (GSE), Gildan, GIVAUDAN, GLOBE TELECOM, GLOBUL, GM OBB del Ecuador, GNP Seguros, Goldcorp, Golden Agri-Resources Ltd, Goodman Fielder, Goodwill PR and Communication Agency, Government Savings Bank, Graubundner Kantonalbank (GKB), Green Cargo, Green Mountain Energy, Grupa Lotos, Grupo ACS, Grupo Aeroportuario del Sureste (ASUR), Grupo Antena 3, Grupo ARCOR, Grupo Auchan, Grupo Bimbo, Grupo Boticário, Grupo EL COMERCIO, Grupo Los Grobo, Grupo Marfrig, Grupo Nutresa, Grupo Portucel, Grupo Sancor Seguros, Grupo Sura, Grupo TRAGSA, GRUPO UNIÓN FENOSA GAS, Grupo Viralcool, Gruppo Hera, Gruppo SGR, GS Caltex, GS Engineering & Construction (GS E&C), GSW Immobilien, Guelph Hydro Inc., H&M (Hennes & Mauritz), Halcor, Halliburton, Hammerson, Hankook Tire, Hatton National Bank (HNB), Heineken N.V., Heineken Spain, Hellenic Petroleum, Hellenic Telecommunications Organization (OTE), Henkel, Heracles General Cement, Hermes Real Estate Investment Management Limited, Hershey's, Hess Corporation, Hewlett Packard (HP), HEXPOL, Hines, Hitachi, HNB Assurance PLC, Holcim, Holcim Italia, Holdsport, Holmen, Homeplus, Honam Petrochemical, Hong Kong Exchanges and Clearing Limited, Horizon Holdings, Hormel Foods, Hospira, HOWOGE, Hrvatski Telekom (HT), Hua Yan Water, Huawei North America, Humana, Huntsman Corporation, Husqvarna AB, HWTR Program – Washington State Department of Ecology, Hyatt International, Hydro Quebec, Hypertechnologie CIARA Inc. (CIARA), Hyprop, Hyundai Mobis, Hyundai Motor Company, Iamgold, IBERCAJA BANCO, S.A.U, IBM, ICA, ICI, IDGC of Centre and Volga Region (Interregional Distributive Grid Company of Centre and Volga Region), IDLC, IYAMA CORPORATION, IK Industrievereinigung Kunststoffverpackungen, Imperial Oil, Imperial Tobacco, Implenía, Impresa Pierantoni, INA, Incauca, Incitec Pivot, Inditex, Indra, Industrial Buildings Corp (IBC), Indústrias Romi, Infinitus China, Infonavit, Infosys Limited, Infranord, Infrasons, ING Group, Ingenio Pichichi, Innovationsbron, inpEV (Instituto Nacional de Processamento de Embalagens Vazias), Inscape Office Furniture Corporation, Instituto Infraero de Seguridade Social -INFRAPREV, Insurance Australia Group (IAG), Intel Corporation, INTER RAO UES, International Paper no Brasil, Intesa Sanpaolo, Invensys, Investec, Investissement Quebec, Isagen, ista Deutschland GmbH, Isuzu Motors, Itaipu Binacional, Itautec, Itella, ITP (Industria de Turbo Propulsores), Itron, IVG Immobilien, IWB, Jaguar Cars, Jain Irrigation Systems, Javierre S.L., JD Group, Jernhusen, JetOil, Joh. Barth & Sohn GmbH & Co. KG, John Keells Group, John Lewis Partnership, Johns Manville, Johnson & Johnson, Johnson Controls, Johnson Matthey, Jointown Pharmaceutical Group Company, Jones Lang LaSalle, JPMorgan Chase, JSC Afrikantov OKBM, JSW Steel Ltd., Jubilant Industries Limited, Jubilant Life Sciences Ltd, Judicial Commission of New South Wales (NSW) - Australia, K+S, Kärntnermilch, Kathmandu, KB Home, KBC Group, Kelani Valley Plantations PLC, Kellogg, Kemira, Kendall Court, Keppel Corporation, KEPPEL LAND LIMITED,

All Sectors

All Reporters in All Sectors Included in Analysis continued

Keppel T&T, Kesko Corporation, KHNP, Kia Motors, Kimberly-Clark, Kinross Gold Corporation, KOEL, KONČAR, Konecranes, Konica Minolta Group, Kooperativa Förbundet Ekonomisk Förening (KF), KORAIL, Korea East-West Power Corporation, Korea Environment Corporation, Korea Gas Corporation, Korea National Oil Corporation (KNOC), Korea Postal Logistics, Korea Rail Network Authority, Korea Telecom, Korea Tourism Organization, Korea Trade-Investment Promotion Agency, KPMG Brazil, KPN, KRC, KT&G, Kungliga Dramatiska Teatern, Kutxa, Kuwait Finance Housing, KWS SAAT, LA CIMA, La Farga Group, La Trobe University, Lafarge, Lagardère, LANDBANK OF THE PHILIPPINES, Landcom, Landesbank Baden-Wuerttemberg (LBBW), Lantmännen, Las Vegas Sands Corp., LaVola, Layne Christensen, Leader Cat Central, LeasePlan, Lemminkäinen, Leuphana University of Lueneburg, Lexmark, LG Display, Liberty Global Inc., Liberty Group, Lipor, LKAB, Logica, Lojas Renner S.A., London Fire Brigade, Lotte Shopping, Lucky Cement, Lundin Mining, Lunds Energikoncernen, LVMH Group, Madrid Movilidad, Maersk, Magyar Telekom, Mahindra Lifespace Developers Limited, Mahou-San Miguel Group, Main Roads Western Australia, Makhteshim Agan, MAN Group, Manchester Airport Group (MAG), Manila Water Company, Marine Harvest, Marks & Spencer, Marquard & Bahls AG, Marriott International, Martela, Masisa (Grupo Nueva), Massmart, Mauser Group, Maxis, McDonald's Australia, McDonald's Corporation, McDonald's Deutschland Inc., Zweigniederlassung München, MCI, MEC, Media Prima, MediaResponsable, Medtronic, MegaFon, Merck USA, Metair Investments Limited, METALLOINVEST, Metro, Metsaliitto/ METSÄ GROUP, Mexichem, Meyer Burger, Microsoft Corporation, Miele, Migros, Milano Serravalle - Milano Tangenziali, Milteks, Mirvac, Mobimo, Modern Times Group, MOESK (Moscow United Electric Grid Company), Mohawk Industries, MOL Group, Molinos Río de la Plata, Mölnlycke Health Care, Mondadori, Mondi Group, Monsanto, Monsanto Latin America South, Montepaschi Group, Morgan Stanley, Morguard, Motor Oil Hellas, MTN Group, MTR Corporation, Multi Mall Management Portugal, Mumbai International Airport, Munich Airport, Munich Re, Mustafa Nevzat, Mutualista Pichincha, MYTILINEOS HOLDINGS S.A., Nalco Holdings, Naspers, National Bank of Abu Dhabi (NBAD), National Bank of Greece, National Bank of Oman, National Environment Agency, National Instruments, Nationale Suisse, NEC Corporation, Nedbank Group, Neste Oil, Nestlé, Nestlé Hellas, Nestlé Hungária, Nestlé Poland, Nestlé Portugal, Netafim, New World Resources (NWR), Newmont Mining Corporation, Nexen, NH Hoteles, NIBC Bank, Nidera Argentina, Nike, NIS a.d. Novi Sad, Nisource, NLMK (Novolipetsk Steel), Nokia Corporation, Nordea Bank, NORDEN, Norrenergi AB, Norrlandsfonden, Northern Trust, Northrop Grumman Corporation, NovaGold Resources Inc., Novamont, Novelis, Novozymes, Novus International, Inc., NRG Energy, NUCOR CORPORATION, Nuon, NVIDIA, Nykredit, Nyrstar, OAO Nizhnekamskneftekhim, Occidental Petroleum (Oxy), OCI Company Ltd., oekostrom, Oesterreichische Kontrollbank, Oesterreichische Nationalbank, Oi, Oil Refineries Ltd, Olam International Limited, OLEUM FLUMEN, Omega Energy Colombia, Omnicane Limited, OMV, Oneok, ONO, Orica, Origin, Orion Group, Osisko, Outokumpu, Outotec, Owens Corning, Oxford Properties Group, OZ Minerals, P&O Cruises Australia, Pacific Andes International Holdings Limited, Pacific Northwest National Laboratory, Pacific Rubiales Energy, Paharpur Business Centre, Palfinger, Palsgaard, Panasonic Corporation, Parsons Brinckerhoff, Pavoni, Peab, PELLICONI, PEMEX Petroleos Mexicanos, Penoles, Petrochina, Petron Corporation, Petronas, Pfizer Corporation Austria, Philips International B.V., Piaggio Group, Piepenbrock Unternehmensgruppe, PitneyBowes, Polismyndigheten i Stockholms län, Polykemi, Pomorskiej Spółki Gazownictwa, Port of Rotterdam, Porto de Sines, Portugal Telecom, POSCO Energy, POSCO Engineering & Construction Co.,Ltd., PostNL, Postnord, Power Seraya, PPR SA, Praxair, Praxair México y Centro America, Premier Oil, PREVI, PricewaterhouseCoopers (PwC) Netherlands, Profertil, Prologis, Promega, PRONACA, ProRail BV, Protecta Kft., Prudential Financial Inc, Pruksa Real Estate, PSA Peugeot Citroën, PT Antam, PTT Chemical Public Company Limited, PTT Exploration and Production Public Company, PTT Public Company Limited, Puma, Qatalum, Qatar Petroleum, Qatar Steel Company, Qualcomm, QUIMICRYL S/A, RadiciGroup- Radici Partecipazioni SPA, Radio e Televisao de Portugal, S.A. (RTP), Raiffeisen Schweiz, Randstad Sesa Select, RasGas, Rautaruukki, Realia, Reckitt Benckiser, Reclay Group, Rede Gazeta - Espirito Santo, Redecard, Redefine, REDEVCO B.V., Reed Elsevier, Reliance Industries Limited, REN, Repsol Perú, Repsol YPF, Repsol YPF Ecuador, Rexam PLC, Rezidor Hotel Group, RHI, Riksbyggen, RIM, Rio Tinto, Riopaila Castilla S.A., RN-PEP, ROCHE PHARMACEUTICALS TURKEY, Rogers, Rosenergoatom, Rosneft, Rostelecom, Rosvodokanal, Roto Smeets Group, Royal Bafokeng Platinum, Royal BAM Group, Royal Dutch Shell, Royal Wessanen, RUSHYDRO, Russian Concern for Electric and Thermal Energy Production at Nuclear Power Plants, Russian Railways, RWE, S&B Industrial Minerals, SABAF, SABMiller UK, Safaricom Limited, SAIL, Saint-Gobain, Sakhalin Energy, Salini Costruttori, Sama, Samarco Mineração, Samchully, Samsung, Samsung Heavy Industries, Samsung Life Insurance, San Diego International Airport, SanCor Cooperativas Unidas Limitada, Sandoz Türkiye, Sandvik, Sanford, Sanlam, Sanofi Group Turkey, Santos, SAP Labs, Sapa Group, Sarasin, SAS Singapore, SAS USA, Saskatchewan Research Council, Saubermacher Dienstleistungs AG, SBAB, SBB, Sberbank, SBM Offshore, SCA - Svenska Cellulosa Aktiebolaget, Scania, Schiphol Group, Scotiabank, Scotts Miracle-Gro Company, Securitas Argentina, Sedus, SEKEM Group, Sekisui Chemical,

All Reporters in All Sectors Included in Analysis continued

SEMADES, Semafo, Sembcorp Industries Ltd, Sempra Energy, Senate Properties, SERVIFUSTER, S.A., SEVERNEFTEGAZPROM, Shaftesbury PLC, Shanks Group plc, Shell Canada, Shinhan Financial Group, SIGRE, Sime Darby Berhad, Simplot Australia, Sinergy, SingTel - Singapore Telecommunications Limited, SingTel Optus, SIX Group, SJ, SK Chemicals, SKF Group, SLN Tekstil ve Moda San.Tic.Ltd.Sti., Small & Medium Business Corporation, Smithfield, Snam Rete Gas, Sociedade Beneficente Israelita Brasileira Albert Einstein, Société de transport de Montréal (STM), Société Générale de Surveillance (SGS) Switzerland, Sodimac, S-OIL, Sol Meliá, Solarcentury, SolarWorld, SOLVAY s.a., Sonae Sierra, Sonaecom, Sorgenia, Southwest Airlines, SP Ausnet, SPARK IBERICA S. A. U., Spartech Corporation, SPbAEP (Saint Petersburg Research and Design Institute ATOMENERGOPROEKT), Specialfastigheter Sverige, Spectra Energy, Spendrups Bryggerier AB, Sponda, SPRI. SOCIEDAD PARA LA TRANSFORMACIÓN COMPETITIVA, S.A., Sprint, SSAB, Standard Bank, Standard Life, Staples, Starbucks Coffee Company, StarHub, State Street Corporation, Statoil ASA, STMicroelectronics, Stockholms Läns Landsting, Stockland, Stockmann, Stora Enso, Straumann Holding, Studiosus Reisen, STX Energy, STX Metal, Subdirección de Producción Región Marina Noroeste, Pemex Exploración y Producción (SPRMNE PEP), Suez Environment, SulAmérica Companhia Nacional de Seguros, Sulzer, Sumitomo Bakelite, Sumitomo Chemicals, Sumitomo Electric Industries, Suncor Energy, Sunny Delight, Suramericana S.A, Surtigas, Sveaskog, SVEDAB, Svensk Bilprovning, Svensk Exportkredit, Svevia, Swedavia, Swedfund International, Swedish Match, Swire Properties, Swiss Post, Swiss Re, Swisscom, Symantec, Symrise AG, Syngenta, Takeda, Talisman Energy, Talvivaara, Tamro Group, Target, Tarmac, TASA, Tata Consultancy Services (TCS), Tata Steel, Tatneft, TBI, TC Transcontinental, TD Bank Financial Group, TDE S.A., TDK, TE Connectivity, Technip, Teck Resources, Teekay Petrojarl (TKPJ), Tele2, Telecom Argentina, Telecom Italia, Telefonica, Telefonica Colombia, Telekom Austria, Telekom Malaysia, Telekom Slovenije, Telekomunikasi Indonesia, Telenor Group, TeliaSonera, Telkom, Telstra, Telus, Tenet Healthcare Corporation, TENEX (Techsnabexport), Teollisuuden Voima Oyj (TVO), TEP, Teradata, Terminal de Contenidors de Barcelona, S.L. (T.C.B.), Terna, TERSA, Tesoro, Texas Instruments, Thai Oil, The Bangchak Petroleum Plc., The Co-operative, The Co-operators, The Crown Estate, The Doe Run Company, The GPT Group, The HSH Group, The Kroger Company, The Linde Group, The Link REIT, The Macao Water Supply Co Ltd, The McGraw-Hill Companies, The National Commercial Bank (NCB), The Saudi Investment Bank (SAIB), The Timberland Company, The World Bank, Thomas Cook Group, ThyssenKrupp AG, Tieto Corporation, Tiffany & Co, Tikkurila, Tim Hortons, TIM Participações, TITAN CEMENT, TMG, TNK-BP, TNT Express, Toronto Hydro Corporation, TOTAL, Toyota Argentina, Toyota Australia, Tractebel Energia, TRATOLIXO, Trelleborg Group, Triglav Insurance Company, Triodos Bank, TRU Energy, Truworths, TUI AG, Tullow Oil, Turkcell, Turku Energia, TVEL, U.S. Silica Company, UBS, UCA Funds Management, UMC (United Microelectronics Corporation), Umicore, UNE, UNIBAIL-RODAMCO SE, Unicredit, Unilever Brazil, Unilever Israel, Unimed Campinas, Unimed Circuito das Águas, Unimed Cuiabá, Unimed de Cascavel - Cooperativa de Trabalho Médico, Unimed Vitoria, Unimicron, Union Bank, Union de Cervecerias Peruanas Backus y Johnston, Union Investment, United Rentals, Universidad Internacional de Andalucía (UNIA), University of Calgary, UPC, UPM-Kymmene, UPS, Uralkali, US Army, USIMINAS, Usina São Manoel, V & M do Brasil, Vaasan, Vaisala Oyj, Valeo, Valiant, Van Ganswinkel Group, Vancity, Vantaan Energia, Vasallen, Vattenfall, VERBUND, VidaCaixa, Vodacom, Vodafone Espana, Vodafone Greece, Vodafone Italy, Vodafone Magyarország, Volkswagen Aktiengesellschaft, Volvo Car Corporation, Vontobel Gruppe, Vöslauer, VOTORANTIM INDUSTRIAL S/A, VR-Group, VTB Group, Wallenstam, Wal-Mart, Wal-Mart Brasil, Wal-Mart de México y Centroamérica, Wärtsilä Corporation, Waste Management, Waters Corporation, Wells Fargo & Company, Wesfarmers, Westfield Group, Westfleisch, Westport Innovations, Weyerhaeuser, Wienerberger, Wihlborgs Fastigheter AB, Williams-Sonoma, Inc., Wincor Nixdorf, Wind Hellas Telecommunication, Woolworths Limited, Woolworths South Africa, Xella, Xstrata, Xstrata Coal, Xstrata Copper Canada, Xstrata Copper Peru, Yamana Desenvolvimento Mineral, Yamana Gold, Yanacocha, Yara International, YSI, Yüksel, Zain Group Kuwait, Zehnder Group, Zhejiang Hisun Pharmaceutical Company, Zofri, Zürcher Kantonalbank, ŻYWIEC ZDRÓJ S.A.

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 - Assurance Provider Name
 - Assurance Scope
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- Santiago Viteri

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Hank Boerner is Chairman of Governance & Accountability Institute, a New York-based research, knowledge management, advisory and strategies service provider. The Institute serves clients in the corporate sector, capital markets organizations and the not-for-profit sector / civil society NGOs.

Hank leads the Institute team's work dealing with a wide variety of assignments in sustainability, corporate responsibility, corporate governance, issue management, crisis management, corporate governance, and strategic corporate communications.

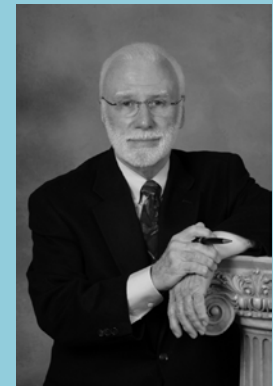
He has been a corporate manager, business strategist, issue management consultant and senior level strategy advisor for more than 30 years, most frequently supporting clients with issues management services and programs. Hank's current work is focused on identifying issues in ESG (environmental, societal, governance performance factors) and assisting corporate managements in developing strategies, organizing teams and initiatives, coaching executives, assisting in the disclosure and communication of the company's sustainability journey.

Hank was a partner in the Rowan & Blewitt management consulting organization for two decades before co-founding the Institute. (The Rowan & Blewitt issue and crisis management practice was acquired by Interpublic Group of Companies - NYSE:IPG.)

Hank is active in key professional organizations including the US Forum for Sustainable & Responsible Investing (US SIF), the National Association of Corporate Directors (NACD), the New York Society of Securities Analysts (NYSSA), and the National Investor Relations Institute (NIRI). He was recognized by the NACD in the *Directorship 100* ranking, 2011 and 2012 as one of "people to watch in corporate governance affairs."

Hank has been a contributing editor for *Corporate Finance Review* (Thomson Reuters) for 12 years, writing on corporate governance, sustainability and related issues for the CFO and financial executive audience, and has authored commentaries for such business publications as *Financial Times*, *Bloomberg BNA*, and other print and digital platforms.

Earlier in his career, Hank was a board elected officer and head of communications of the New York Stock Exchange, managing all communications; served American Airlines as the first corporate responsibility officer; and was a senior communications officer of the NY Metropolitan Transportation Authority. He served in Governor Nelson Rockefeller's administration.



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Executive Vice President and Co-Founder Governance & Accountability Institute, Inc.

Louis Coppola is Executive Vice President and Co-Founder of Governance & Accountability Institute, a New York based sustainability consulting, research and advisory firm.

Louis is a key team member of the Institute, particularly providing advice to corporate and investor clients related to sustainability disclosure, transparency and Global Reporting Initiative (GRI) activities. He serves as an advisor and consultant in the planning and reporting process for corporate sustainability reporting.

G&A Institute is the Data Partner for GRI for the United States, United Kingdom and Republic of Ireland. Lou's templates for data partner activities are used by GRI as global models for other nations' partners. He directs the G&A relationship with GRI including the activities around the "Organizational Stakeholder" (OS) relationship, Data Partner relationship, and several joint research publications. Lou is also a committee member of the Social Investment Forum's (SIF) Sustainable Investment Research Analyst Network (SIRAN) research steering group.

Lou is frequently called on by the media, academics, and industry to contribute to articles, speak on panels, and present his ideas on ESG & Sustainability related topics. He also coordinates the Institute's various public research projects such as the recent "Corporate ESG / Sustainability Reporting – Does it Matter?" reports and the study of Sustainability Assurance Practices in collaboration with GRI, Bloomberg, and the big four accounting firms. He is the architect of the May 2014 report, "Corporate Sustainability Reporting - What Matters?"

Louis is expert at translating concepts related to current and emerging technology to readily accessible tools and resources. He plays the lead role in the research, recommendation and deployment of all technology including interactive Web platforms, content management systems, e-distribution, automated intelligence gathering, and other solutions to meet the "command and control" needs at G&A Institute.

Prior to joining the Institute, Louis Coppola worked as an Account Executive – Information Technology for Rowan & Blewitt, a global crisis management and issues management consulting firm that was under the corporate umbrella of Interpublic Group (NYSE:IPG). The firm's clients were Fortune 100 and multinational companies. Louis was responsible for managing the technological implementation of the crisis and issues management strategies for R&B.

Louis Coppola was graduated with Honors from Molloy College with a Masters Degree in Business Administration (MBA). In recognition of high scholastic achievement, he was selected for membership in Sigma Beta Delta, an international honor society in Business, Management, and Administration. He received his undergraduate B.S. with Major in Computer Information Systems and Minor in Computer Science. Lou has qualified and is an active member of Mensa.



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Amy Gallagher

**Vice President, Client Services and Creative Director
Governance & Accountability Institute, Inc.**

Amy Gallagher is Vice President of Client Services and Creative Director at Governance & Accountability Institute and has been associated with the G&A team for over 20 years. She serves as project manager for all client-related activities.

As Creative Director, Amy is expert in desktop publishing, graphics and design and oversees all design elements related to client projects and Institute research reports. She is responsible as well for the conference coordination activities of G&A Institute (the company collaborates with three dozen or more conference sponsors each year).

As Vice President of Client Services, Amy’s project management skills keep client projects and programs moving on scheduled timelines to meet established deadlines. Amy is experienced in oversight of full service research, issue monitoring and interactive communication programs.

In depth projects elements include research reports, issue monitoring, design, development and security of marketing and Internet communications programs; design and development of custom public Web sites and private password protected secure Intranet sites; as well as training for Web site maintenance and updating on Typo3 programming platforms. Among her responsibilities is the development and management of customized, proprietary databases for client organizations in the corporate and not-for-profit sectors.

Amy’s portfolio of skills is utilized to design, create and manage communication and marketing outreach programs for clients, centered on online communications and database operations. Amy has designed grassroots, media, third party, stakeholder, activist, and government agency databases for client communication programs.

Previously, Amy was an Account Executive for Rowan & Blewitt Incorporated, a global issues and crisis management consulting organization serving multinationals and *Fortune 100* clients in the United States and abroad. She worked closely with clients in creating information management systems to help clients meet their needs.

Amy was graduated from Dowling College with a B.S. in Computer Science. She holds advanced training certificates in HTML Scripting and Web Page Design and is expert in software applications, desktop publishing, data structures, file processing, security, statistics, operations research and Typo3 Web platform management. While in college Amy participated in the Presidential Scholars scholarship program and contributed to the *River Run Literary Magazine*.



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TEAM CONTRIBUTOR

Peter Hamilton

Senior Vice President, Media Relations Governance & Accountability Institute, Inc.

Peter M. Hamilton is an experienced media relations professional who has managed a wide range of communications assignments for clients. He is Senior Vice President of Media Relations at G&A Institute.

Peter maintains extensive contacts throughout print, broadcast, wire service, electronic, digital platforms, and new media platforms. He rejoined the G&A team a decade ago after his tenure as a senior manager (and member of the executive committee) of the Rubenstein Associates organization in New York City. (Peter was responsible for management of media relations for a broad range of clients in media, including business, finance and real estate editors, and other business-related categories.)

He is an effective publicist in many sectors and industries, including real estate, retail, supermarket, banking, university, advertising, magazine publishing, media industry/industry-related international, dot-coms, and biotechnology. He maintains collaborative relations with key authors, journalists, bloggers, commentators, and other communicators focused on sustainability and corporate responsibility topics.

Peter began his career with the National Broadcasting Company (NBC) where he was involved with the publicity for all corporate functions, NBC's prime time schedule and all NBC operating and staff divisions. He was a unit publicist for a number of programs including SATURDAY NIGHT LIVE, THE TOMORROW SHOW STARRING TOM SNYDER, and liaison and unit publicist for NBC's television network White House program specials. He was also manager of corporate press relations for NBC.

He was subsequently recruited by Young & Rubicam, then the world's largest U.S.-based advertising agency where he was responsible for press relations for the creative product and businesses of all of Y&R's domestic general advertising agencies, and also for those specializing in direct marketing and medical advertising.

Prior to joining Rubenstein Associates in 1994 Hamilton was media relations manager for R&B Communications Service, an affiliate of the Rowan & Blewitt global management consulting organization. Peter was responsible for media communications for such clients as American Wood Preservers Institute and Moran Stahl and Boyer (relocation consultants) Peter worked with senior editors on creation of *Fortune* magazine's annual "Best Places to Do Business," and promotion of cities across the nation.

He also managed his own consultancy where he created the national publicity material for the acclaimed PBS miniseries, THE CIVIL WAR (producer, Ken Burns).



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LEAD RESEARCHER

Laura Ana Jardieanu

Laura Jardieanu is a graduate of The University of California, Berkeley and recently earned her Master's degree in Sustainability from Lund University in Sweden. Her background is in environmental science, geography and public policy with a specialization in sustainable agriculture.

Throughout her academic career, Laura pursued unique study programs and relevant practical application opportunities including a forestry internship in the Sierra Nevada and field research in her native Romania in addition to writing two theses focusing on the social dimensions of environmental sustainability.

She also was elected to represent sustainability researchers within the Social Sciences Student Union at Lund University and to present her thesis proposal at the International Conference on Environmental Conflicts (2011) in Barcelona, Spain.

Laura cites her experience living in Scandinavia as a key influence in her holistic and international perspective on sustainability best practices including public engagement and corporate partnerships. She is also grounded in domestic issues and the power of grassroots initiatives, as exemplified by her year of service with AmeriCorps. Stationed in rural Maine, she actively incorporated environmental awareness through the creation of an elementary school level gardening and recycling program.

Laura's interests include public transportation, environmental justice, agroecology, eco tourism, and forging partnerships among public, private and community organizations. She currently works for New York City Transit and looks forward continuing to collaborate with organization that promotes understanding and innovative solutions to the multidimensional environmental issues of our time.



LEAD RESEARCHER

Santiago Viteri

Santiago Viteri is an industrial engineer with more than seven years of experience in developing markets, managing technological transitions in banks and financial institutions. He is currently a candidate in the Full-Time MBA program at Baruch College's Zicklin School of Business, majoring Sustainability and Computer Information.

A seasoned negotiator, results-oriented business and technology professional, Santiago is seeking a sustainability manager position that requires strong business and organizational leadership skills, broad knowledge of sustainable practices, and experience in strategic business and technology planning.

Santiago works as an analyst for the Governance & Accountability Institute. He has analyzed hundreds of corporate and institutional sustainability reports to be included in the GRI's Sustainability Reporting database, and collaborated on the research and publication of "Sustainability – What Matters?," a unique and comprehensive analysis and report of materiality information of 84 GRI sustainability performance indicators.



SUPPORTING RESEARCHERS

The team at G&A Institute would like to thank the following individuals for their assistance in preparing this analysis. Their contributions helped to make the analysis more insightful, accurate and meaningful to users.

Eli Bach

Intern

Governance & Accountability Institute, Inc.



Jamie Reinhardt

Intern

Governance & Accountability Institute, Inc.



about governance & accountability institute, inc.

Helping Leaders and Organizations Recognize, Understand and Address Critical ESG Factors to Build More Sustainable Enterprises in the Corporate, Social and Public Sectors...

CONSULTING, STRATEGY AND RESEARCH SERVICES

Governance & Accountability Institute, Inc. is a private sector consulting, strategy, and research services company focused on the key issues of sustainability and corporate responsibility. We serve the leaders and boards of organizations in the corporate sector and in the investment community.

The Institute provides a portfolio of services and resources to help managers detect, identify, understand, monitor, quantify, analyze, address, and communicate their progress in meeting sustainability challenges.

We work closely with clients to effectively navigate their sustainability journey....

We help clients to better understand the importance of key ESG performance factors that increasingly affect and shape corporate reputation, market valuation and public & industry perception. G&A Institute assists corporations in creating and executing winning strategies that maximize return on investment at every step of their *Sustainability Journey*.

We help organizations recognize, understand and address sustainability issues to address stakeholder and shareholder concerns. And we assist in structuring and managing third party engagements to assist managements in resolving issues of concern to key stakeholders.

The focus on corporate ESG performance is about understanding and addressing critical issues of prime importance to investors and stakeholders affecting companies in the investors' portfolios.



ABOUT GOVERNANCE & ACCOUNTABILITY INSTITUTE, INC.

The Institute resources are designed to support such organizational functions and specialty areas as: Sustainability, Enterprise Risk Management (ERM); Environmental Health & Safety (EHS); Corporate Social Responsibility (CSR); Stakeholder Engagement; External & Public Affairs; Marketing; Board Stewardship; Legal / Litigation; Human Resources; Investor Relations (IR); Corporate Communications; Financial Analysis...and more.

G&A Institute is the exclusive Data Partner for the Global Reporting Initiative (GRI) in the USA, United Kingdom and the Republic of Ireland. In 2013 we analyzed over 600 US Sustainability reports from a wide range of industries and sectors, and geographies, and encompassing a wide range of stakeholders, ESG issues, and data. No other consulting organization has the depth and breadth of knowledge related to U.S. corporate sustainability & responsibility reporting. Analyzing these many corporate and institutional reports has enabled us to structure many unique resources for our clients.

Briefly, our sustainability-focused services include: Counseling & Development of Strategies; Sustainability Disclosure and Structured Reporting; Materiality Assessments; Stakeholder Engagement; Benchmarking; Investor Relations resources focused on sustainable investment; Communications; Coaching, Team Building & Training; Issues Monitoring & Customized Research; Third Party Recognitions.

No matter where your organization may be in its *sustainability journey* -- just beginning, or far along and the process maturing -- the G&A Institute team can assist. We design our service offerings and resources to accommodate client needs at every stage in the journey, to enhance the journey by assisting in the navigation of issues and challenges that are posed by today's dynamic, global business environment.

G&A INSTITUTE | GRI's Exclusive US, UK and Ireland Data Partner

G&A Institute is the exclusive GRI Data Partner in the United States of America. In this role, it is our responsibility to monitor, collect and analyze every sustainability, corporate responsibility, or corporate citizenship report issued by US entities (domestic companies and non-US entities issuing reports for their US operations). This includes analysis of GRI-compliant, GRI-referenced and non-GRI reports, in various formats – print, digital and hybrids.

We serve as a central clearinghouse for sustainability reporting in the three countries. You can receive immediate news of sustainability and responsibility reports published in these countries in several ways - via our web sites, or Twitter accounts. Our databases created from these activities enable us to keep our finger on the pulse of corporate sustainability, and help our clients become sustainability leaders and receive more return on their investment.

Citing the quality of our work, GRI now demonstrates our systems and methods as a model for data partners around the world (in other geographic areas). In 2012, the Institute was given the honor of being invited to be the sole data partner for the United Kingdom and The Republic of Ireland in addition to continuing our duties in the USA.

Governance & Accountability Institute, Inc. is also an Organizational Stakeholder of the Global Reporting Initiative. We provide GRI with trend analysis and often conduct research with GRI and their partners.

G&A INSTITUTE | Communications Background and Services

We are known for our work by many media organizations; journalists, editors, broadcasters and platform publishers and they are regularly in touch with the G&A team as reliable sources.

Key media outlets know that we have the most complete data, information and intelligence on trends, stories, and innovations in the corporate sustainability field. Because we have been doing this for over seven years we have built many strong relationships with media and are known as the definitive “go to” source for this information. Among these, we enjoy relationships with sustainability editors at publications like *The Wall Street Journal*, *Bloomberg*, *CR Magazine*, *Responsible Investor*, *Ethical Corporation*, *CFO Magazine*, *Corporate Finance Review*, *Forbes*, *Fortune* and many others, including trade publications.

Since the founders, Hank Boerner and Louis Coppola launched G&A Institute they have developed effective communications platforms for sharing of information and intelligence -- web sites, newsletters, social media platforms, and other channels. These channels command attention in the sustainability space and the Institute has developed a loyal and dedicated following that relies on us for sustainability, corporate responsibility, Socially Responsible Investing (SRI) and ESG-related information.

In our own channels and on our platforms we feature and highlight stories, articles, companies and people that we feel would be interesting to our connections in the corporate, investing, NGO, media, government, and other sectors. These web properties include:

WEB PRESENCE

- **Accountability Central** — www.accountability-central.com
- **Sustainability HQ™** — www.sustainabilityhq.com
- **G&A Institute's Sustainability Update™ Blog** — www.ga-institute.com/Sustainability-Update
- **Sustainability HQ™ Highlights** (newsletter) — www.sustainabilityhq.com/sustainabilityhq-home/weekly-highlights/
- Plus numerous social media outlets such as Facebook, LinkedIn, multiple Twitter accounts and more...

Our weekly newsletter — *SustainabilityHQ™ Highlights* — has a loyal readership of around 10,000 subscribers who have expressed interest in learning more about sustainability topics that we share. The readers are from various sectors and backgrounds, such as media, corporate CSR leaders, SRI and mainstream investors, NGOs, Academic Institutions, Government, and other important stakeholders focused on ESG issues.

ABOUT GOVERNANCE & ACCOUNTABILITY INSTITUTE, INC.

At G&A, we partner with publishers, news organizations, financial and business information providers — these include *CR Magazine*, *Ethical Corp*, *Financial Times*, *Bloomberg*, *Responsible Investor*, *Sustainable Brands*, *TBLI*, the *Better Business Bureau*, and others on promoting their events to our audiences. They rely on us to help build awareness and attendance to these events and in return we have unique relationships which we leverage for our clients.

Our communications team is focused on Sustainability / CSR / SRI, and our systems and resources, tools, relationships, data, knowledge, and experience base are unparalleled when it comes to this area of focus. We provide more value for our clients in this area than any other communications firm. And we consistently deliver results that are above and beyond the expectations of our client.

G&A INSTITUTE | Investor Network Background and Services

G&A Institute team members have important affiliations that are resources for the types of services highlighted above. We are members of the sustainable investment trade association, the Forum for Sustainable & Responsible Investment (US SIF), and its analyst arm, SIRAN (Sustainable Investment Research Analysts Network). We collaborate closely with Bloomberg, Thomson Reuters, MSCI, IW Financial, GMI Ratings, Robeco SAM, and a number of other independent third party service providers (some also manage assets for their clients). Louis Coppola is a member of the SIRAN research committee, and Hank Boerner is vice chairman of the New York Society of Securities Analysts' sustainable investment committee (NYSSA). He is also contributing editor and governance commentator for *Corporate Finance Review* (a Thomson Reuters journal for financial executives), since 2002.

INVESTOR SERVICES SUPPORT - OBJECTIVES

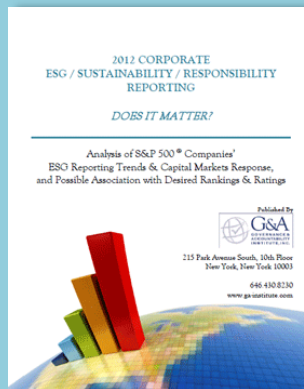
Our IR service support includes such resources as:

- Crafting messages for the mainstream and SRI communities to position the company's sustainability story among key connections and thought leaders;
- Building greater investment community awareness and appreciation of our clients sustainability efforts;
- Ensuring that third party sustainable investment data providers have more complete and accurate information on the company, to encourage the service providers to portray our clients in the best possible light (these independent firms welcome such assistance; more accurate and complete information on companies, benefits all parties);
- Helping our clients access new sources of capital, within the existing shareholder base, and in identifying and engaging with sustainable investors focused on long-term appreciation for sources of new capital.

G&A INSTITUTE | Research Reports

The Governance & Accountability Institute team conducts research, often in collaboration with leading information service organizations, on corporate sustainability reporting trends. These research efforts are broadly shared as part of our education mission. Recent research reports are available free for download at www.ga-institute.com/research-reports/

RESEARCH REPORTS



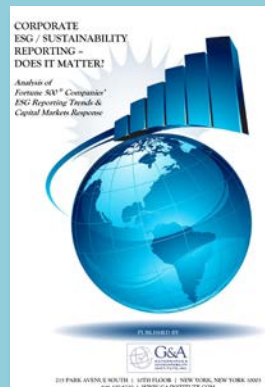
2012 Corporate ESG / Sustainability / Responsibility Reporting – Does It Matter?
Analysis of S&P 500® Companies' ESG Reporting Trends & Capital Markets Response



G&A Institute Contributes: Carrots & Sticks III (2013 Edition)
Sustainability Reporting Policies Worldwide - Today's Best Practice, Tomorrow's Trends



GRI Focal Point US in Collaboration with Bloomberg LP & G&A Institute Assurance Trends Study
Analysis & Survey of Companies In the USA & Their Assurance Practices of Sustainability Data



2011 Corporate ESG / Sustainability Reporting - Does it Matter?
Analysis of Fortune 500® Companies' ESG Reporting Trends & Capital Markets Response

G&A INSTITUTE | Services and Resources Highlights

G&A Institute is an independent private sector consulting and research organization with resources and services structured to support corporate and investment community clients in every phase of their *sustainability journey*. Highlights of our suite of services and tools designed for progressive steps:

Strategies, Advice and Consulting

- Introduction to ESG performance / sustainability / socially responsible investing (SRI)
- Workshops for staff (customized learning sessions)
- Briefing for management (public perceptions, organization's public sustainability profile)
- Strategy suggestions / scoping *sustainability journey* - roadmaps
- Organizing team(s) (structuring internal processes; support for teams)
- Ongoing strategies and tactical advice for internal teams
- *Making the Business Case* and *Making the Investment Case* (internal support for teams)
- Investor Perception Surveys / Analysis / Engagement with SRI analysts and asset managers

Development of Sustainability Strategies and Programs

- Competitive analysis of peers and competitors (detailed charting and comparisons)
- Gap analysis of existing sustainability information (easy move - Non-GRI to GRI, or G3.1 to G4)
- *Materiality* assessments (critical element of GRI reporting, especially with G4 Framework)
- Stakeholder engagement (advice, research, facilitation -- this aids in *Materiality* process)
- Coaching, executive training and education (ongoing, periodic)
- Development of unique programs and initiatives (positioning for leadership roles)
- Support for senior management and boards - strategic thinking

Publication of the Sustainability Report

- Advice on disclosure and reporting approaches / disclosure / aiming for transparency
- Verifying compliance with recognized reporting standards
- Data aggregation and presentation (to better measure/manage)
- Writing and editing (from advice to hands-on assistance)
- Graphic design and web production (all formats)
- Full suite of video services (production & distribution)
- Alignment with GRI Framework (very important part of reporting process)
- Assurance for GRI reports (ensuring the trustworthiness of your data for important stakeholders)
- Guidance with the GRI Application Level Check, Materiality Matters Process or other engagements

Investor Relations / Sustainability / Responsibility Focus

- Profiling of shareholder list to identify sustainability opportunities
- Crafting sustainability messages for investors - mainstream and sustainable investors
- Identifying potential new sources of capital focused on sustainability
- Arranging meetings with prominent SRI / Investor community members
- Identifying / Profiling / Engagement with important third party investor sustainability data providers
- Ensure sustainability data at third party providers are accurate, complete, and in the best light
- PR & Communications assistance for leading sustainable investment communications platforms

Report Launch and Developing Third Party Recognition

- Distribution through G&A's unique communication channels -global reach
- External PR and communications support services to generate broader visibility
- Introduction of client to key sustainability media connections
- Developing media coverage – through relationships with leading CSR and SRI editors
- Positioning organization, leaders and reports for third party awards and recognitions (liaison with awards organizations; preparation of entries; response to queries)
- Match third party information and profile with company realities (correct incomplete or inaccurate information that analysts and stakeholder access)
- Positioning for leading reputational lists, rankings and ratings
- Assistance in responding to queries from third parties
- Assistance with structuring 3BLMedia / CSRwire service programs

sustainability — what matters?

**There are many ways that the Institute
can help you in your
*Sustainability Journey...***

**Please take the *first step*
and schedule an introductory call
with the team at G&A Institute.**

We are here to help!



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