

Global Reporting Initiative (GRI) Sustainability Reporting Guidelines (2000)

The Global Reporting Initiative (GRI) is a long-term, multi-stakeholder, international undertaking whose mission is to develop and disseminate globally applicable sustainability reporting guidelines for voluntary use by organisations reporting on the economic, environmental, and social dimensions of their activities, products and services.

Social Performance Indicators

The social dimension of sustainability captures the impact of an organization's activity on society, including on employees, customers, community, supply chain, and business partners. Social performance is a key ingredient in assuring an organization's licence to operate, and supports the organization's ability to deliver high-quality environmental and economic performance. Many stakeholders believe that reporting and improving social performance enhances reputation, increases stakeholder trust, creates opportunities, and lowers costs.

At present, reporting on social performance occurs infrequently and inconsistently across organizations. While there is some agreement on measures for certain dimensions of social performance, they are not as well developed as measures of environmental performance. The GRI encourages reporters, in consultation with their stakeholders, to use the social indicators identified below as well as others which more accurately portray the social performance of the organization. The GRI solicits feedback from reporters and report users on these social indicators, including the recommendation of alternatives. This will provide the basis for enhancing future revisions of the *Guidelines*.

Workplace

Quality of Management

- 6.60 Employee retention rates.
- 6.61 Ratio of jobs offered to jobs accepted.
- 6.62 Evidence of employee orientation to organisational vision.
- 6.63 Evidence of employee engagement in shaping management decision making.
- 6.64 Ranking of the organisation as an employer in internal and external surveys.
- 6.65 Job satisfaction levels.

Health and Safety

- 6.66 Reportable cases (including subcontracted workers).
- 6.67 Standard injury, lost day, and absentee rates (including subcontracted workers).
- 6.68 Investment per worker in illness and injury prevention.

Wages and Benefits

- 6.69 Ratio of lowest wage to national legal minimum.
- 6.70 Ratio of lowest wage to local cost of living.
- 6.71 Health and pension benefits provided to employees.

Non-discrimination

- 6.72 Percentage of women in senior executive and senior and middle management ranks.
- 6.73 Discrimination-related litigation—frequency and type.
- 6.74 Mentoring programmes for minorities.

Training/Education

- 6.75 Ratio of training budget to annual operating costs.
- 6.76 Programmes to foster worker participation in decision making.
- 6.77 Changes in average years of education of workforce. Incorporate achievement associated with training programmes.

Child Labour

- 6.78 Verified incidences of non-compliance with child labour laws.
- 6.79 Third-party recognition/awards for child labour practices.

Forced Labour

6.80 Number of recorded grievances by employees.

6.81 Incidences identified through organisation's auditing of suppliers.

Freedom of Association

6.82 Staff forums and grievance procedures in place—percentage of facilities and countries of operation.

6.83 Number and types of legal actions concerning anti-union practices.

6.84 Organisational responses to organising at non-union facilities or sub-sidiaries.

Human Rights

General

6.85 Demonstrated application of human rights screens in investment.

6.85 Evidence of systematic monitoring of organisational practices.

6.86 Number and type of alleged violations, and organisational position and response.

Indigenous Rights

6.88 Evidence of indigenous representation in decision making in geo-graphic areas containing indigenous peoples.

6.89 Number and cause of protests.

Security

6.90 Examples of incorporating security and human rights into country risk assessment and facility planning.

6.91 Remuneration/rehabilitation of victims of security force action.

Suppliers

6.92 Performance of suppliers relative to social components of programs and procedures described in item 5.9.

6.93 Number and type of incidences of non-compliance with prevailing national or international standards.

6.93 Frequency of monitoring of contractors regarding labour conditions (e.g., child labour).

Products and Services

6.95 Major social issues and impacts associated with the use of principal products and services. Include qualitative and quantitative estimates of such impacts, where applicable.

6.96 Customer satisfaction levels.

Organisations Represented on the GRI Steering Committee:

Association of Chartered Certified Accountants (*United Kingdom*)

Canadian Institute of Chartered Accountants

CECODES (Colombian Business Council for Sustainable Development)

Centre for Science and Environment (*India*)

Coalition for Environmentally Responsible Economies (*United States*)

Council on Economic Priorities (*United States*)

Environmental Auditing Research Group (*Japan*)

General Motors Corporation (*United States*)

Green Reporting Forum (*Japan*)

Institute of Social and Ethical Accountability (*United Kingdom*)

Investor Responsibility Research Center (*United States*)

ITT Flygt (*Sweden*)

New Economics Foundation (*United Kingdom*)

SustainAbility, Ltd. (*United Kingdom*)

United Nations Environment Programme

World Business Council for Sustainable Development

World Resources Institute