

GENERAL STANDARD DISCLOSURES		
Standard Disclosure	Standard Disclosure Title	Disclosure Requirements
<p>The disclosure requirements for the selected Standard Disclosures are provided below. The G4 Implementation Manual contains explanations of how to prepare the information to be disclosed and how to interpret the various concepts in the Guidelines. Organizations should consult the G4 Implementation Manual when preparing a sustainability report.</p>		
STRATEGY AND ANALYSIS		
G4-1		<p>a. Provide a statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and the organization’s strategy for addressing sustainability.</p> <p>The statement should present the overall vision and strategy for the short term, medium term, and long term, particularly with regard to managing the significant economic, environmental and social impacts that the organization causes and contributes to, or the impacts that can be linked to its activities as a result of relationships with others (such as suppliers, people or organizations in local communities). The statement should include:</p> <ul style="list-style-type: none"> • Strategic priorities and key topics for the short and medium term with regard to sustainability, including respect for internationally recognized standards and how such standards relate to long term organizational strategy and success • Broader trends (such as macroeconomic or political) affecting the organization and influencing sustainability priorities • Key events, achievements, and failures during the reporting period • Views on performance with respect to targets • Outlook on the organization’s main challenges and targets for the next year and goals for the coming 3–5 years • Other items pertaining to the organization’s strategic approach
ORGANIZATIONAL PROFILE		
G4-3		a. Report the name of the organization.
G4-4		a. Report the primary brands, products, and services.
G4-5		a. Report the location of the organization’s headquarters.
G4-6		a. Report the number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report.
G4-7		a. Report the nature of ownership and legal form.
G4-8		a. Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).
G4-9		<p>a. Report the scale of the organization, including:</p> <ul style="list-style-type: none"> ☑ Total number of employees ☑ Total number of operations ☑ Net sales (for private sector organizations) or net revenues (for public sector organizations) ☑ Total capitalization broken down in terms of debt and equity (for private sector organizations) ☑ Quantity of products or services provided
G4-10		<p>a. Report the total number of employees by employment contract and gender.</p> <p>b. Report the total number of permanent employees by employment type and gender.</p> <p>c. Report the total workforce by employees and supervised workers and by gender.</p> <p>d. Report the total workforce by region and gender.</p> <p>e. Report whether a substantial portion of the organization’s work is performed by workers who are legally recognized as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors.</p> <p>f. Report any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries).</p>
G4-11		a. Report the percentage of total employees covered by collective bargaining agreements.
G4-12		a. Describe the organization’s supply chain.

G4-13		<p>a. Report any significant changes during the reporting period regarding the organization’s size, structure, ownership, or its supply chain, including:</p> <ul style="list-style-type: none"> ▣ Changes in the location of, or changes in, operations, including facility openings, closings, and expansions ▣ Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations) ▣ Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination
G4-14		a. Report whether and how the precautionary approach or principle is addressed by the organization.
G4-15		a. List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.
G4-16		<p>a. List memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization:</p> <ul style="list-style-type: none"> • Holds a position on the governance body • Participates in projects or committees • Provides substantive funding beyond routine membership dues • Views membership as strategic <p>This refers primarily to memberships maintained at the organizational level.</p>
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES		
G4-17		<p>a. List all entities included in the organization’s consolidated financial statements or equivalent documents.</p> <p>b. Report whether any entity included in the organization’s consolidated financial statements or equivalent documents is not covered by the report.</p> <p>The organization can report on this Standard Disclosure by referencing the information in publicly available consolidated financial statements or equivalent documents.</p>
G4-18		<p>a. Explain the process for defining the report content and the Aspect Boundaries.</p> <p>b. Explain how the organization has implemented the Reporting Principles for Defining Report Content.</p>
G4-19		a. List all the material Aspects identified in the process for defining report content.
G4-20		<p>a. For each material Aspect, report the Aspect Boundary within the organization, as follows:</p> <ul style="list-style-type: none"> • Report whether the Aspect is material within the organization • If the Aspect is not material for all entities within the organization (as described in G4-17), select one of the following two approaches and report either: <ul style="list-style-type: none"> – The list of entities or groups of entities included in G4-17 for which the Aspect is not material or – The list of entities or groups of entities included in G4-17 for which the Aspects is material • Report any specific limitation regarding the Aspect Boundary within the organization
G4-21		<p>a. For each material Aspect, report the Aspect Boundary outside the organization, as follows:</p> <ul style="list-style-type: none"> • Report whether the Aspect is material outside of the organization • If the Aspect is material outside of the organization, identify the entities, groups of entities or elements for which the Aspect is material. In addition, describe the geographical location where the Aspect is material for the entities identified • Report any specific limitation regarding the Aspect Boundary outside the organization
G4-22		a. Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.
G4-23		a. Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.
STAKEHOLDER ENGAGEMENT		
G4-24		a. Provide a list of stakeholder groups engaged by the organization.
G4-25		a. Report the basis for identification and selection of stakeholders with whom to engage.
G4-26		a. Report the organization’s approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.
G4-27		a. Report key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.

REPORT PROFILE		
G4-28		a. Reporting period (such as fiscal or calendar year) for information provided.
G4-29		a. Date of most recent previous report (if any).
G4-30		a. Reporting cycle (such as annual, biennial).
G4-31		a. Provide the contact point for questions regarding the report or its contents.
G4-32		a. Report the 'in accordance' option the organization has chosen. b. Report the GRI Content Index for the chosen option. c. Report the reference to the External Assurance Report, if the report has been externally assured. GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines.
G4-33		a. Report the organization's policy and current practice with regard to seeking external assurance for the report. b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided. c. Report the relationship between the organization and the assurance providers. d. Report whether the highest governance body or senior executives are involved in seeking assurance for the organization's sustainability report.
GOVERNANCE		
G4-34		a. Report the governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.
G4-35		a. Report the process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.
G4-36		a. Report whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.
G4-37		a. Report processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body.
G4-38		a. Report the composition of the highest governance body and its committees by: <ul style="list-style-type: none"> • Executive or non-executive • Independence • Tenure on the governance body • Number of each individual's other significant positions and commitments, and the nature of the commitments • Gender • Membership of under-represented social groups • Competences relating to economic, environmental and social impacts • Stakeholder representation
G4-39		a. Report whether the Chair of the highest governance body is also an executive officer (and, if so, his or her function within the organization's management and the reasons for this arrangement).
G4-40		a. Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members, including: <ul style="list-style-type: none"> • Whether and how diversity is considered • Whether and how independence is considered • Whether and how expertise and experience relating to economic, environmental and social topics are considered • Whether and how stakeholders (including shareholders) are involved
G4-42		a. Report the highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts.
G4-45		a. Report the highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes. b. Report whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities.
G4-46		a. Report the highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics.
G4-47		a. Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.

G4-48		a. Report the highest committee or position that formally reviews and approves the organization’s sustainability report and ensures that all material Aspects are covered.
G4-51		a. Report the remuneration policies for the highest governance body and senior executives for the below types of remuneration: <ul style="list-style-type: none"> • Fixed pay and variable pay: <ul style="list-style-type: none"> – Performance-based pay – Equity-based pay – Bonuses – Deferred or vested shares • Sign-on bonuses or recruitment incentive payments • Termination payments • Clawbacks • Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees b. Report how performance criteria in the remuneration policy relate to the highest governance body’s and senior executives’ economic, environmental and social objectives.
G4-52		a. Report the process for determining remuneration. Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships which the remuneration consultants have with the organization.
G4-53		a. Report how stakeholders’ views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable.
ETHICS AND INTEGRITY		
G4-56		a. Describe the organization’s values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.
SPECIFIC STANDARD DISCLOSURES		
Standard Disclosure	Standard Disclosure Title	Disclosure Requirements
		The disclosure requirements for the selected Standard Disclosures are provided below. The G4 Implementation Manual contains explanations of how to prepare the information to be disclosed and how to interpret the various concepts in the Guidelines. Organizations should consult the G4 Implementation Manual when preparing a sustainability report.
CATEGORY: ECONOMIC		
ASPECT: ECONOMIC PERFORMANCE		
G4-DMA	Generic Disclosures on Management Approach	a. Report why the Aspect is material. Report the impacts that make this Aspect material. b. Report how the organization manages the material Aspect or its impacts. c. Report the evaluation of the management approach, including: <ul style="list-style-type: none"> • The mechanisms for evaluating the effectiveness of the management approach • The results of the evaluation of the management approach • Any related adjustments to the management approach
G4-EC1	Direct economic value generated and distributed	a. Report the direct economic value generated and distributed (EVG&D) on an accruals basis including the basic components for the organization’s global operations as listed below. If data is presented on a cash basis, report the justification for this decision and report the basic components as listed below: <ul style="list-style-type: none"> • Direct economic value generated: <ul style="list-style-type: none"> – Revenues • Economic value distributed: <ul style="list-style-type: none"> – Operating costs – Employee wages and benefits – Payments to providers of capital – Payments to government (by country) – Community investments • Economic value retained (calculated as ‘Direct economic value generated’ less ‘Economic value distributed’) b. To better assess local economic impacts, report EVG&D separately at country, regional, or market levels, where significant. Report the criteria used for defining significance.

G4-EC3	Coverage of the organization's defined benefit plan obligations	<p>a. Where the plan's liabilities are met by the organization's general resources, report the estimated value of those liabilities.</p> <p>b. Where a separate fund exists to pay the plan's pension liabilities, report:</p> <ul style="list-style-type: none"> • The extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them • The basis on which that estimate has been arrived at • When that estimate was made <p>c. Where a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage.</p> <p>d. Report the percentage of salary contributed by employee or employer.</p> <p>e. Report the level of participation in retirement plans (such as participation in mandatory or voluntary schemes, regional or country-based schemes, or those with financial impact).</p>
G4-EC4	Financial assistance received from government	<p>a. Report the total monetary value of financial assistance received by the organization from governments during the reporting period, including, as a minimum:</p> <ul style="list-style-type: none"> • Tax relief and tax credits • Subsidies • Investment grants, research and development grants, and other relevant types of grants • Awards • Royalty holidays • Financial assistance from Export Credit Agencies (ECAs) • Financial incentives • Other financial benefits received or receivable from any government for any operation <p>b. Report the information above by country.</p> <p>c. Report whether, and the extent to which, the government is present in the shareholding structure.</p>
ASPECT: MARKET PRESENCE		
G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • The mechanisms for evaluating the effectiveness of the management approach • The results of the evaluation of the management approach • Any related adjustments to the management approach
G4-EC6	Proportion of senior management hired from the local community at significant locations of operation	<p>a. Report the percentage of senior management at significant locations of operation that are hired from the local community.</p> <p>b. Report the definition of 'senior management' used.</p> <p>c. Report the organization's geographical definition of 'local'.</p> <p>d. Report the definition used for 'significant locations of operation'.</p>
ASPECT: PROCUREMENT PRACTICES		
G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • The mechanisms for evaluating the effectiveness of the management approach • The results of the evaluation of the management approach • Any related adjustments to the management approach
G4-EC9	Proportion of spending on local suppliers at significant locations of operation	<p>a. Report the percentage of the procurement budget used for significant locations of operation spent on suppliers local to that operation (such as percentage of products and services purchased locally).</p> <p>b. Report the organization's geographical definition of 'local'.</p> <p>c. Report the definition used for 'significant locations of operation'.</p>

CATEGORY: ENVIRONMENTAL

ASPECT: ENERGY

G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • The mechanisms for evaluating the effectiveness of the management approach • The results of the evaluation of the management approach • Any related adjustments to the management approach
G4-EN3	Energy consumption within the organization	<p>a. Report total fuel consumption from non-renewable sources in joules or multiples, including fuel types used.</p> <p>b. Report total fuel consumption from renewable fuel sources in joules or multiples, including fuel types used.</p> <p>c. Report in joules, watt-hours or multiples, the total:</p> <ul style="list-style-type: none"> • Electricity consumption • Heating consumption • Cooling consumption • Steam consumption <p>d. Report in joules, watt-hours or multiples, the total:</p> <ul style="list-style-type: none"> • Electricity sold • Heating sold • Cooling sold • Steam sold <p>e. Report total energy consumption in joules or multiples.</p> <p>f. Report standards, methodologies, and assumptions used.</p> <p>g. Report the source of the conversion factors used.</p>
G4-EN6	Reduction of energy consumption	<p>a. Report the amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.</p> <p>b. Report the types of energy included in the reductions: fuel, electricity, heating, cooling, and steam.</p> <p>c. Report the basis for calculating reductions in energy consumption such as base year or baseline, and the rationale for choosing it.</p> <p>d. Report standards, methodologies, and assumptions used.</p>

ASPECT: WATER

G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • The mechanisms for evaluating the effectiveness of the management approach • The results of the evaluation of the management approach • Any related adjustments to the management approach
G4-EN8	Total water withdrawal by source	<p>a. Report the total volume of water withdrawn from the following sources:</p> <ul style="list-style-type: none"> • Surface water, including water from wetlands, rivers, lakes, and oceans • Ground water • Rainwater collected directly and stored by the organization • Waste water from another organization • Municipal water supplies or other water utilities <p>b. Report standards, methodologies, and assumptions used.</p>

ASPECT: EMISSIONS

G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • The mechanisms for evaluating the effectiveness of the management approach • The results of the evaluation of the management approach • Any related adjustments to the management approach
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G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1)	<p>a. Report gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent, independent of any GHG trades, such as purchases, sales, or transfers of offsets or allowances.</p> <p>b. Report gases included in the calculation (whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all).</p> <p>c. Report biogenic CO₂ emissions in metric tons of CO₂ equivalent separately from the gross direct (Scope 1) GHG emissions.</p> <p>d. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions.</p> <p>e. Report standards, methodologies, and assumptions used.</p> <p>f. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source.</p> <p>g. Report the chosen consolidation approach for emissions (equity share, financial control, operational control).</p>
ASPECT: EFFLUENTS AND WASTE		
G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • The mechanisms for evaluating the effectiveness of the management approach • The results of the evaluation of the management approach • Any related adjustments to the management approach
G4-EN22	Total water discharge by quality and destination	<p>a. Report the total volume of planned and unplanned water discharges by:</p> <ul style="list-style-type: none"> • Destination • Quality of the water including treatment method • Whether it was reused by another organization <p>b. Report standards, methodologies, and assumptions used.</p>
G4-EN23	Total weight of waste by type and disposal method	<p>a. Report the total weight of hazardous and non-hazardous waste, by the following disposal methods:</p> <ul style="list-style-type: none"> • Reuse • Recycling • Composting • Recovery, including energy recovery • Incineration (mass burn) • Deep well injection • Landfill • On-site storage • Other (to be specified by the organization) <p>b. Report how the waste disposal method has been determined:</p> <ul style="list-style-type: none"> • Disposed of directly by the organization or otherwise directly confirmed • Information provided by the waste disposal contractor • Organizational defaults of the waste disposal contractor
ASPECT: COMPLIANCE		
G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • The mechanisms for evaluating the effectiveness of the management approach • The results of the evaluation of the management approach • Any related adjustments to the management approach
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	<p>a. Report significant fines and non-monetary sanctions in terms of:</p> <ul style="list-style-type: none"> • Total monetary value of significant fines • Total number of non-monetary sanctions • Cases brought through dispute resolution mechanisms <p>b. Where organizations have not identified any non-compliance with laws or regulations, a brief statement of this fact is sufficient.</p>

CATEGORY: SOCIAL

SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK

ASPECT: EMPLOYMENT

<p>G4-DMA</p>	<p>Generic Disclosures on Management Approach</p>	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material. b. Report how the organization manages the material Aspect or its impacts. c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • The mechanisms for evaluating the effectiveness of the management approach • The results of the evaluation of the management approach • Any related adjustments to the management approach
<p>G4-LA1</p>	<p>Total number and rates of new employee hires and employee turnover by age group, gender and region</p>	<p>a. Report the total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Report the total number and rate of employee turnover during the reporting period, by age group, gender and region.</p>
<p>G4-LA2</p>	<p>Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation</p>	<p>a. Report the benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum:</p> <ul style="list-style-type: none"> • Life insurance • Health care • Disability and invalidity coverage • Parental leave • Retirement provision • Stock ownership • Others <p>b. Report the definition used for ‘significant locations of operation’.</p>

ASPECT: OCCUPATIONAL HEALTH AND SAFETY

<p>G4-DMA</p>	<p>Generic Disclosures on Management Approach</p>	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material. b. Report how the organization manages the material Aspect or its impacts. c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • The mechanisms for evaluating the effectiveness of the management approach • The results of the evaluation of the management approach • Any related adjustments to the management approach
<p>G4-LA6</p>	<p>Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender</p>	<p>a. Report types of injury, injury rate (IR), occupational diseases rate (ODR), lost day rate (LDR), absentee rate (AR) and work-related fatalities, for the total workforce (that is, total employees plus supervised workers), by:</p> <ul style="list-style-type: none"> • Region • Gender <p>b. Report types of injury, injury rate (IR), occupational diseases rate (ODR), lost day rate (LDR), absentee rate (AR) and work-related fatalities for independent contractors working on-site to whom the organization is liable for the general safety of the working environment, by:</p> <ul style="list-style-type: none"> • Region • Gender <p>c. Report the system of rules applied in recording and reporting accident statistics.</p>

ASPECT: TRAINING AND EDUCATION

<p>G4-DMA</p>	<p>Generic Disclosures on Management Approach</p>	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material. b. Report how the organization manages the material Aspect or its impacts. c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • The mechanisms for evaluating the effectiveness of the management approach • The results of the evaluation of the management approach • Any related adjustments to the management approach
<p>G4-LA9</p>	<p>Average hours of training per year per employee by gender, and by employee category</p>	<p>a. Report the average hours of training that the organization’s employees have undertaken during the reporting period, by:</p> <ul style="list-style-type: none"> • Gender • Employee category

G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	a. Report the percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.
ASPECT: DIVERSITY AND EQUAL OPPORTUNITY		
G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • The mechanisms for evaluating the effectiveness of the management approach • The results of the evaluation of the management approach • Any related adjustments to the management approach
G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	<p>a. Report the percentage of individuals within the organization’s governance bodies in each of the following diversity categories:</p> <ul style="list-style-type: none"> • Gender • Age group: under 30 years old, 30-50 years old, over 50 years old • Minority groups • Other indicators of diversity where relevant <p>b. Report the percentage of employees per employee category in each of the following diversity categories:</p> <ul style="list-style-type: none"> • Gender • Age group: under 30 years old, 30-50 years old, over 50 years old • Minority groups • Other indicators of diversity where relevant
SUB-CATEGORY: SOCIETY		
ASPECT: COMPLIANCE		
G4-DMA	Generic Disclosures on Management Approach	<p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • The mechanisms for evaluating the effectiveness of the management approach • The results of the evaluation of the management approach • Any related adjustments to the management approach
G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	<p>a. Report significant fines and non-monetary sanctions in terms of:</p> <ul style="list-style-type: none"> • Total monetary value of significant fines • Total number of non-monetary sanctions • Cases brought through dispute resolution mechanisms <p>b. If the organization has not identified any non-compliance with laws or regulations, a brief statement of this fact is sufficient.</p> <p>c. Report the context against which significant fines and non-monetary sanctions were incurred.</p>