



LINKING GRI AND IRIS

How to use the IRIS metrics in the preparation of a sustainability report based on the GRI G4 Sustainability Reporting Guidelines

A Joint Response to a Growing Need

The call for more corporate transparency and accountability is growing apace. While governmental bodies, market regulators and financial institutions worldwide increase their advocacy for more legislation and policy in requiring companies to provide corporate sustainability information, investors are requesting more than a 'for-profit' justification on their outlay. The triple bottom-line of ESG reporting is equally relevant to impact investors as financial return.

GRI has always encouraged investors to involve themselves in the global debate on the need for more ESG information and strongly believes that public reporting has an important role to play in further fostering this trend. Reliable information and credible standardized public reporting is the much needed basis for sound impact investment decision-making, as is a critical mass of relevant and comparable data presented in an accessible way. Any tool or framework which facilitates the aggregation of sustainability data in order to help make informed investment decisions is to be welcomed. In this arena, GRI recognizes the pivotal role which GIIN's IRIS catalog plays in helping companies and organizations to measure their impacts.



In developing its sustainability reporting standards GRI aims to consider internationally recognized best practice as much as possible to avoid duplication of disclosure efforts. Building on internationally recognized best practice helps improve the consistency and comparability of data, making corporate reporting more efficient and effective, and eases the reporting burden for companies.

This GRI and IRIS linkage guide reinforces the compatibility of the two frameworks, and ensures consistency for organizations using both methods for reporting.

It allows organizations to use the same data points in both reporting channels. The information provided through either channel can form part of a sustainability report using the G4 Guidelines and/or to answer the IRIS metrics.

GRI would like to thank GIIN for the invitation to create this joint publication and looks forward to collaborate on advancing corporate impact reporting in the future.

A handwritten signature in blue ink, consisting of a large, stylized 'M' followed by a long horizontal line that tapers to the right.

Michael Meehan
Chief Executive
 Global Reporting Initiative



Linking GRI and IRIS: Enhanced Continuity in Impact Measurement

As more investors dedicate a portion of their portfolios to impact investments, they are seeking credible data about the social and environmental performance of these investments. Impact investing, which the Global Impact Investing Network (GIIN) defines as investing in companies, organizations, and funds with the intention to generate social and environmental impact alongside a financial return, is witnessing a growing commitment from organizations and investors to report on the social and environmental impact of their work. Indeed, the GIIN considers impact measurement an essential best practice of impact investing.

In a 2014 survey conducted by the GIIN and J.P. Morgan ([Spotlight on the Market: The Impact Investor Survey](#)), more than two-thirds of respondents agree that standardized impact metrics are important to the development of the industry, and 80 percent reported they are already using third-party metrics.

This growing commitment to impact measurement promotes accountability and transparency in the impact investing field, and consistent metrics make it possible to aggregate performance across a number of investments. The GIIN's IRIS catalog supports impact measurement through the development of standardized metrics that can be linked or incorporated into existing frameworks.

IRIS is pleased to collaborate with the Global Reporting Initiative (GRI), an organization that publishes a trusted and widely-used sustainability reporting standard, to enhance reporting continuity for organizations measuring their environmental or social impact. This GRI and IRIS linkage guide reinforces the compatibility of the two frameworks, and ensures consistency for organizations using both methods for reporting.

Businesses can use this document to increase the quality of their reporting and decrease the burden of reporting similar information in multiple different frameworks. Investors can translate between IRIS and GRI, allowing them to aggregate and compare performance across their portfolio. They can also request young businesses in their portfolio to report on IRIS metrics that link to GRI metrics, so the same businesses can be prepared to report using GRI as they grow. By showing these linkages, we also increase the value of impact measurement, which at the core promises more effective delivery of goods and services to beneficiaries, better management and effectiveness of impact organizations, and more reliable information for investors, which generates additional commitments of capital to high-impact investments.

The GIIN would like to thank the GRI team for its collaboration on this project and its commitment to transparent sustainability reporting. We welcome your feedback on this guide and the IRIS metric set. Please email your thoughts to us at IRISinfo@thegiin.org.



Luther M. Ragin, Jr.

President & Chief Executive Officer

The Global Impact Investing Network



Linking GRI and IRIS

GRI and IRIS have created this document to enable impact investors to aggregate and compare standardized performance information across their portfolios in order to align disclosure efforts, and to ease the reporting burden for organizations that use the IRIS catalog of metrics and the GRI Sustainability Reporting Guidelines. This document shows how the GRI G4 Sustainability Reporting Guidelines (G4 Guidelines) and the IRIS 3.0 catalog of metrics (IRIS metrics) are linked, improving the consistency and comparability of sustainability data, and making corporate reporting more efficient and effective.



About the Global Reporting Initiative

The Global Reporting Initiative (GRI) promotes the use of sustainability reporting as a way for organizations to become more sustainable and contribute to sustainable development. GRI's mission is to make sustainability reporting standard practice. To enable all companies and organizations to report their economic, environmental, social and governance performance, GRI produces free Sustainability Reporting Guidelines. GRI is an international, not-for-profit, network-based organization. Its activity involves thousands of professionals and organizations from many sectors, constituencies and regions.

Website: www.globalreporting.org

About IRIS

IRIS is the catalog of generally-accepted performance metrics that leading impact investors use to measure the social, environmental, and financial performance of their investments. IRIS is managed by the Global Impact Investing Network (GIIN), a non-profit organization dedicated to increasing the scale and effectiveness of impact investing. The GIIN offers IRIS as a free public good to support transparency, credibility, and accountability in impact measurement practices across the impact investing industry.

Website: <http://iris.thegiin.org/metrics>

Lead contributors for this document include:

IRIS: Ellen Carey

GRI: Bastian Buck, Laura Espinach, Katja Kriege

About the GRI G4 Sustainability Reporting Guidelines and the IRIS Catalog

GRI G4 Sustainability Reporting Guidelines

The GRI Sustainability Reporting Guidelines – the most widely used sustainability reporting standard in the world – enable all companies and organizations to report on their economic, environmental and social performance and impacts, and their governance approach. The fourth generation of the GRI Guidelines, G4, was launched in May 2013 containing revisions and enhancements that reflect important current and future trends in sustainability reporting.

The G4 Guidelines have increased user-friendliness and accessibility. The emphasis on what is material encourages organizations to provide only information that is critical to their business and stakeholders. This means organizations and report users can concentrate on the sustainability impacts that matter, resulting in reports that are more strategic, more focused, more credible, and easier for stakeholders to navigate.

The IRIS Catalog

The IRIS catalog contains generally-accepted performance metrics that can be used to understand an organization's social, environmental, and financial performance. Each IRIS metric is accompanied by a standardized definition and user guidance. With IRIS metrics, investors can compare and aggregate performance information across their portfolio, or within specific sectors or investment objectives.

Using IRIS does not result in a certification or performance rating. Instead, IRIS metrics provide the foundation for any impact measurement system, and can be incorporated into different performance systems, such as assessment tools, scorecards, and methodologies.

The IRIS catalog is built on more than 40 existing metric taxonomies and third-party standards. All the metrics that are considered for inclusion in IRIS go through a rigorous process that involves input and consultation from field leaders and a broad and diverse group of stakeholders. The full IRIS catalog is maintained and updated with support from a formal advisory body comprising experts in impact measurement and other relevant specialties.

Download the GRI Guidelines at www.globalreporting.org/G4
New to the GRI Guidelines? Download an Introduction to G4 at www.globalreporting.org/resourcelibrary/GRI-An-introduction-to-G4.pdf

Download the IRIS 3.0 catalog of metrics at:
<http://iris.thegiin.org/metrics/list>

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Introduction

In many ways, the preparation of a document that presents linkages between GRI's Sustainability Reporting Guidelines and the GIIN's IRIS catalog is a logical response to the growing demand from investors, governments, market regulators and many other stakeholders for more transparency and accountability in the way that companies and businesses run their organizations. The 'inter-connectedness' between GRI's widely used Guidelines and GIIN's system of metrics measurement sends a clear signal to all reporters in general – and impact investors in particular – that the reporting landscape need not be divided into disparate frameworks, each with their own individual methods and conditions, and that clarity can often be achieved by comparing similarities, rather than doggedly choosing one set of disclosures over another.

Organizations that already report using the IRIS metrics and would like to draw on this data as input in the preparation of a sustainability report based on the G4 Guidelines will welcome the identification of linkages in this document. They will help improve the consistency and comparability of data, and make corporate reporting more efficient and effective for companies that use both IRIS metrics and the G4 Guidelines. Impact investors seeking to aggregate and compare standardized performance information across their portfolios will discover this publication to be a valuable tool.

IRIS is a set of metrics used by impact investors and often describes a single portfolio – and not the entire company – that uses the IRIS catalog. By using a standard that is increasingly recognized by this group of investors, companies have the potential to tap into new sources of capital.

The use of the GRI Guidelines informs a broader range of stakeholders beyond impact investors. A major benefit of using the GRI Guidelines in conjunction with the IRIS metrics is the enhanced understanding of aggregate impacts across a portfolio.

The GRI Guidelines are the global *de facto* standard for sustainability reporting and are used by thousands of companies around the globe. In 2013, 93 percent of the world's 250 largest companies issued a sustainability report, of which 82 percent referred to the GRI Guidelines.¹ Any information generated by using the IRIS metrics can form part of a sustainability report based on the GRI Guidelines.

A notable difference between the GRI Guidelines and the IRIS catalog is that the former provides - in addition to standard disclosures that elicit information on sustainability impacts and performance - a set of principles which guide choices on what to report (i.e., on which topics) and on ensuring the quality of information in the report. The IRIS catalog, on the other hand, focuses on a set of metrics and does not prescribe principles to be followed when reporting on the metrics.

By using both frameworks in conjunction, organizations can take advantage of the synergies of the two initiatives in order to provide comprehensive, data-supported performance information of particular use to impact investors.

How to use this document

This publication provides useful cross-references between the G4 Guidelines and the IRIS metrics. The document provides one summary table which gives an overview of how IRIS 3.0 metrics relate to the Standard Disclosures in the G4 Guidelines, and one comprehensive linkage table for organizations that have reported on their impact performance using IRIS metrics, and would like to use such data as input for their G4-based report.

For the sake of brevity and conciseness, this document does not specify the details of the G4 Standard Disclosures and the IRIS 3.0 metrics. Therefore, organizations using this document should refer to the **[G4 Guidelines – Implementation Manual](#)** and the **[IRIS 3.0 catalog](#)**.

The majority of the IRIS metrics can be used as input for a G4-based report. However, the IRIS metrics that have a corresponding G4 Standard Disclosure may not cover all the individual disclosure requirements (numbered from a to z) contained within the G4 disclosure.

In order to prepare a report 'in accordance' with the G4 Guidelines, either Core or Comprehensive, it is not sufficient to report on the G4 disclosures that have a corresponding IRIS metric. Further requirements need to be met, which are outlined on pages.11-13 of the **[G4 Guidelines – Reporting Principles and Standard Disclosures](#)**.

¹ [The KPMG Survey of Corporate Responsibility Reporting 2013](#)

Overview of the G4 Guidelines

The G4 Guidelines contain Reporting Principles and Standard Disclosures. GRI's Reporting Principles are the criteria that should be used to guide the organization's choices in order to achieve effective GRI reporting. The Standard Disclosures are the GRI "questions" the organization answers in its report. There are two kinds of disclosures in G4:

1. **General Standard Disclosures:** these disclosures set the overall context for the report, providing a description of the organization and its reporting process. They apply to all organizations, regardless of their materiality assessment. There are seven types of General Standard Disclosures, ranging from the organization's strategic perspective on addressing sustainability issues, and how it involves stakeholders in this process, to how it approaches key issues such as governance and ethics and integrity.
2. **Specific Standard Disclosures:** these are divided into two areas:

The Disclosures on Management Approach (DMA) provide the organization with an opportunity to explain how it is managing its material economic, environmental or social impacts (Aspects), thus providing an overview of its approach to sustainability issues. The DMA focus on three things: describing why an Aspect is material, how its impacts are being managed, and how the approach to managing this Aspect is being evaluated.

Indicators allow companies to provide comparable information on their economic, environmental and social impacts and performance. Much of this is in the form of quantitative data. Organizations are only required to provide Indicators on Aspects that they and their stakeholders have identified as material to the business. G4 contains Indicators for a wide range of sustainability issues. For example, these could include water usage, health and safety, human rights or an organization's impact on local communities.

Organizations that wish to demonstrate that their report is 'in accordance' with the G4 Guidelines, self-declare how the G4 Guidelines have been applied in their sustainability report. They can choose between two 'in accordance' options – Core or Comprehensive – based on which best meets their reporting needs and those of their stakeholders.

For a complete overview of the G4 Guidelines download [An introduction to G4](#).

Overview of the IRIS catalog

IRIS is designed as a catalog in which an organization can browse to find the most appropriate metrics for its work. IRIS includes metrics tailored to specific sectors, as well as metrics that can be used by companies irrespective of their social or environmental goals and the sector and regions in which they work. This means that IRIS is a useful resource for impact investors working around the world, in different sectors, and with a variety of social and environmental impact objectives. IRIS metrics can also be selected to complement and sit alongside any proprietary impact metrics an organization tracks. Because IRIS is a catalog, an organization can choose as few or as many metrics as it deems necessary to describe the performance of its investees. Using the IRIS catalog, an organization can measure its performance through metrics focusing on:

- **Financial performance**, including standard financial reporting metrics such as current assets and financial liabilities.
- **Operational performance**, including metrics to assess your investees' governance policies, employment practices, and the social and environmental impact of their day-to-day business activities.
- **Product performance**, including metrics that describe and quantify the social and environmental benefits of the products, services, and unique processes offered by your investees.
- **Sector performance**, including metrics that describe and quantify impact in particular social and environmental sectors, including agriculture, financial services, and healthcare.
- **Social and Environmental Objective performance**, including metrics that describe and quantify progress towards specific impact objectives such as employment generation or sustainable land use.

Summary of Linkage Table: How do the IRIS 3.0 metrics link to the GRI G4 Sustainability Reporting Guidelines?

The following summary table is designed to show at a glance the links between the IRIS 3.0 catalog of metrics and the G4 Guidelines.

GRI	IRIS
GENERAL STANDARD DISCLOSURES	
G4-1	OD2735; OD4108; OD6247
G4-3	OD5828
G4-4	PD3017; PD1516; PD7899; OD6306
G4-5	OD6855
G4-6	OD1777
G4-7	OD2999
G4-8	PI4060; PI7954; PI9652; PI9319; PI2476; OD8350; PD8808; PD2587; PD7993; PD6806; PD5752; PD6384; PD2541
G4-9	OI8869; OI3160; OI8864; OI9028; OI8408; FP5293 ; FP6510; FP2852; FP2213; FP6856; FP8293; PI5184; PI1263
G4-10	OI8869; OI3160; OI8864; OI9028; OI8408
G4-12	PD4565; PI5350; PI9566; PI2758; PI1060
G4-28	OD6951; OD7111
G4-34	OI1984
G4-36	OI6370
G4-38	OI1075
G4-41	OI2596
G4-43	OI4136
G4-51	OD3292
G4-54	OI1582
G4-56	OI5102; OI2330
G4-58	OI5049; OI3601
SPECIFIC STANDARD DISCLOSURES	
DISCLOSURES ON MANAGEMENT APPROACH	
G4-DMA	Multiple IRIS metrics
INDICATORS	
CATEGORY: ECONOMIC	
ASPECT: ECONOMIC PERFORMANCE	
G4-EC1	OI9677; OI5887; OI9948; OI4202 ; FP5293; FP3466; FP3774; FP1301; FP3274; FP3673; FP1657; FP6510; FP7629; FP2321; FP5261; FP1012; FP1717
G4-EC3	FP1996
ASPECT: MARKET PRESENCE	
G4-EC5	OI9767
ASPECT: INDIRECT ECONOMIC IMPACTS	
G4-EC8	PI2998; PI6065 ; PI4874; PI5691; PI2688; PI3687; PI2251; PI1748; PD 5752; PD6384; PD2541; PD3569
ASPECT: PROCUREMENT PRACTICES	
G4-EC9	PI1492; PI5478; PI4881; PI6218

CATEGORY: ENVIRONMENTAL	
ASPECT: MATERIALS	
G4-EN1	OI5942; OI5101
G4-EN2	OI5101; OI4328; PD9364
ASPECT: ENERGY	
G4-EN3	OI9624; OI8825
G4-EN6	OI6697
G4-EN7	PI7623; PD4927
ASPECT: WATER	
G4-EN8	OI1697
G4-EN10	OI7365; OI7860; OI4015
ASPECT: BIODIVERSITY	
G4-EN11	OI5929
G4-EN12	
G4-EN13	PI4127; PI4907
G4-EN14	OI5929
ASPECT: EMISSIONS	
G4-EN15	OI1479
G4-EN16	
G4-EN17	
ASPECT: EFFLUENTS AND WASTE	
G4-EN22	OI9412
G4-EN23	OI6192; OI6709; OI7920; OI1346; OI7442
ASPECT: PRODUCTS AND SERVICES	
G4-EN27	PI2073; PI8177; PD9427; PD2243; PI5376; PD2713; PD1504; PD6596; PD5578; PI7623; PI8706; PD4927; OI5101; PD9364
ASPECT: COMPLIANCE	
G4-EN29	OI9379
ASPECT: SUPPLIER ENVIRONMENTAL ASSESSMENT	
G4-EN32	OI4739
G4-EN33	
CATEGORY: SOCIAL	
SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK	
ASPECT: EMPLOYMENT	
G4-LA1	OI8869; OI3160; OI8864; OI9028; OI8408; OI1166; OI4499; OI1638
G4-LA2	OI4061; OI2742; OI1503;
G4-LA3	OI4061; OI2742
ASPECT: LABOR / MANAGEMENT RELATIONS	
G4-LA4	OI9478
ASPECT: OCCUPATIONAL HEALTH AND SAFETY	
G4-LA6	OI8001; OI3757
ASPECT: TRAINING AND EDUCATION	
G4-LA9	OI7390; OI7877
ASPECT: DIVERSITY AND EQUAL OPPORTUNITY	
G4-LA12	OI1075; OI8869; OI3160; OI8864

ASPECT: SUPPLIER ASSESSMENT FOR LABOR PRACTICES	
G4-LA14	OI4739
G4-LA15	
ASPECT: LABOR PRACTICES GRIEVANCE MECHANISMS	
G4-LA16	OI3601
SUB-CATEGORY: HUMAN RIGHTS	
ASPECT: NON-DISCRIMINATION	
G4-HR3	OI3819; OI5102; OI3601; OI9088
ASPECT: CHILD LABOR	
G4-HR5	OI4432
ASPECT: SUPPLIER HUMAN RIGHTS ASSESSMENT	
G4-HR10	OI4739
G4-HR11	
SUB-CATEGORY: SOCIETY	
ASPECT: LOCAL COMMUNITIES	
G4-SO1	OI4324; OI8429
ASPECT: COMPLIANCE	
G4-SO8	OI9379
ASPECT: SUPPLIER ASSESSMENT FOR IMPACTS ON SOCIETY	
G4-SO9	OI4739
G4-SO10	
SUB-CATEGORY: PRODUCT RESPONSIBILITY	
ASPECT: CUSTOMER HEALTH AND SAFETY	
G4-PR2	OI9379
ASPECT: PRODUCT AND SERVICE LABELING	
G4-PR3	PD2756
G4-PR4	OI9379
G4-PR5	OI8113
ASPECT: MARKETING COMMUNICATIONS	
G4-PR7	OI9379
ASPECT: CUSTOMER PRIVACY	
G4-PR8	OI5049; OI4753
ASPECT: COMPLIANCE	
G4-PR9	OI9379

Linkage Table: How do the IRIS 3.0 metrics link to the GRI G4 Sustainability Reporting Guidelines?

The table below details the links between the IRIS 3.0 catalog of metrics and the G4 Guidelines, and is useful for those organizations that already report using the IRIS metrics and would like to draw on this data as input in the preparation of a sustainability report based on the G4 Guidelines. The comments support and expand on the links between the two sets of information. Please note that this table does not specify the detailed requirements of the G4 Standard Disclosures and the IRIS 3.0 metrics. Therefore, organizations using this table should refer to the **G4 Guidelines – Implementation Manual** and the **IRIS 3.0 Catalog**.

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
GENERAL STANDARD DISCLOSURES		
STRATEGY AND ANALYSIS		
G4-1 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.	OD2735 Mission Statement OD4108 Environmental Impact Objectives OD6247 Social Impact Objectives	IRIS relevant metrics focus on vision through the mission statement (OD2735), as well key areas of organization's impacts, whereas the focus of G4-1 is on the overall vision and strategy for the short, medium and long term with regard to managing significant sustainability impacts, and the organization's targets for the next year and goals for the coming 3-5 years. Note: The IRIS environmental and social impact objectives are helpful when reporting on GRI's Disclosures on Management Approach (G4-DMA) for environmental and social-related Aspects.
G4-2 a. Provide a description of key impacts, risks, and opportunities.	No metric	
ORGANIZATIONAL PROFILE		
G4-3 a. Report the name of the organization.	OD5828 Name of organization	
G4-4 a. Report the primary brands, products, and services	PD3017 Product/Service Type PD1516 Product/Service Detailed Type PD7899 Product/Service Description OD6306 Operational Model	
G4-5 a. Report the location of the organization's headquarters.	OD6855 Location of 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.	OD1777 Location of Organization's Operating Facilities	

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
<p>G4-7</p> <p>a. Report the nature of ownership and legal form.</p>	<p>OD2999 Legal Structure Legal structure of the organization. Select one: - Benefit Corporation - Co-op - Corporation - Limited Liability Company - Non-Profit/Non-Governmental Organization - Partnership - Sole-proprietorship - Other</p>	
<p>G4-8</p> <p>a. Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).</p>	<p>PI4060 Client Individuals: Total</p> <p>PI7954 Client Households: Total</p> <p>PI9652 Client Organizations: Total</p> <p>PI9319 Client Retention Rate</p> <p>PI2476 Communities Served</p> <p>OD8350 Customer Model</p> <p>PD8808 Sector Focus</p> <p>PD2587 Client Locations</p> <p>PD7993 Client Type</p> <p>PD6806 Client State/Province/Region</p> <p>PD5752 Target Beneficiary Demographic</p> <p>PD6384 Target Beneficiary Setting</p> <p>PD2541 Target Beneficiary Socioeconomics</p>	<p>G4-8 is more generic and does not require such level of detail. However, if an organization has used the related IRIS metrics, it can use this data to comply with G4-8.</p>

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
<p>G4-9</p> <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 	<p>OI8869 Permanent Employees: Total</p> <p>OI3160 Full-time Employees: Total</p> <p>OI8864 Part-time Employees: Total</p> <p>OI9028 Temporary Employees</p> <p>OI8408 Temporary Employees Hours Worked</p> <p>FP5293 Total Assets</p> <p>FP6510 Total Revenue</p> <p>FP2852 Accounts Payable</p> <p>FP2213 Accounts Receivable</p> <p>FP6856 Working Capital</p> <p>FP8293 New Investment Capital</p> <p>PI5184 Client Transactions</p> <p>PI1263 Units/Volume Sold: Total</p>	<p>See IRIS sub-metrics of Total Assets and Total Revenue for the breakdowns by sales, equity and debt. IRIS lacks a metric on the total number of operations.</p> <p>In G4-9, GRI only requests a “total employees” figure. The employee breakdowns are requested in G4-10. IRIS does not request a “total employees” figure. Organizations may add up the related IRIS employee metrics to arrive at the total.</p> <p>Information on “total assets” is not a requirement to be “in accordance” with the G4 Guidelines, but organizations may wish to provide this information in their report.</p>
<p>G4-10</p> <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>	<p>OI8869 Permanent Employees: Total</p> <p>OI3160 Full-time Employees: Total</p> <p>OI8864 Part-time Employees: Total</p> <p>OI9028 Temporary Employees</p> <p>OI8408 Temporary Employees Hours Worked</p>	<p>See IRIS employee-related sub-metrics for the breakdowns by gender, disabilities, and minority groups.</p> <p>In comparison to G4-10, IRIS does not request:</p> <ul style="list-style-type: none"> • total workforce by region, and leaves it to the discretion of the reporting organization to report regional breakdowns • information on supervised workers • G4-10 requirements e. and f. • a total workforce figure (permanent and temporary employees, both full-time and part-time, and supervised workers)
<p>G4-11</p> <p>a. Report the percentage of total employees covered by collective bargaining agreements.</p>	<p>No metric</p>	

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
<p>G4-12</p> <p>a. Describe the organization's supply chain.</p>	<p>PD4565 Supplier Locations</p> <p>PI5350 Supplier Individuals: Total</p> <p>PI9566 Supplier Organizations: Total</p> <p>PI2758 Distributor Individual: Total</p> <p>PI1060 Distributor Organization: Total</p>	<p>See IRIS sub-metrics of Supplier and Distributor-related information for the breakdowns by gender, minority groups, income levels, disabilities, SMEs, microenterprises, etc.</p> <p>G4-12 is more generic and does not require such level of detail. However, if an organization has used the related IRIS metrics, it can use this data to comply with G4-12.</p>
<p>G4-13</p> <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 	<p>No metric</p>	
<p>G4-14</p> <p>a. Report whether and how the precautionary approach or principle is addressed by the organization.</p>	<p>No metric</p>	
<p>G4-15</p> <p>a. List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.</p>	<p>No metric</p>	
<p>G4-16</p> <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>	<p>No metric</p>	

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES		
<p>G4-17</p> <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>	No metric	
<p>G4-18</p> <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>	No metric	
<p>G4-19</p> <p>a. List all the material Aspects identified in the process for defining report content.</p>	No metric	
<p>G4-20</p> <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 	No metric	

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
<p>G4-21</p> <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 	No metric	
<p>G4-22</p> <p>a. Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.</p>	No metric	
<p>G4-23</p> <p>a. Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.</p>	No metric	
STAKEHOLDER ENGAGEMENT		
<p>G4-24</p> <p>a. Provide a list of stakeholder groups engaged by the organization.</p>	No metric	
<p>G4-25</p> <p>a. Report the basis for identification and selection of stakeholders with whom to engage.</p>	No metric	
<p>G4-26</p> <p>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.</p>	No metric	
<p>G4-27</p> <p>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.</p>	No metric	

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
REPORT PROFILE		
G4-28 a. Reporting period (such as fiscal or calendar year) for information provided.	OD6951 Report Start Date OD7111 Report End Date	
G4-29 a. Date of most recent previous report (if any).	No metric	
G4-30 a. Reporting cycle (such as annual, biennial).	No metric	
G4-31 a. Provide the contact point for questions regarding the report or its contents.	No metric	
G4-32 a. Report the “in accordance” option the organization has chosen. b. Report the GRI Content Index for the chosen option (see tables below ²). 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.	No metric	
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.	No metric	
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.	OI1984 Social and Environmental Board	The IRIS metric does not request general information on the organization’s governance structure and committees, but is focused on the board committees dedicated to environmental and social performance.

² Refer to pages 31-35 of the [G4 Guidelines – Reporting Principles and Standard Disclosures](#).

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
<p>G4-35</p> <p>a. Report the process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.</p>	<p>No metric</p>	
<p>G4-36</p> <p>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.</p>	<p>O16370 Employees Dedicated to Social and Environmental Performance</p>	<p>The related IRIS metric covers all employees involved in managing social and environmental performance, and is not limited to an executive-level position.</p> <p>Note: The IRIS metric O16370 is helpful when reporting on GRI's Disclosures on Management Approach (G4-DMA) for environmental- and social-related Aspects.</p>
<p>G4-37</p> <p>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.</p>	<p>No metric</p>	
<p>G4-38</p> <p>a. Report the composition of the highest governance body and its committees by:</p> <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 	<p>O11075 Board of Directors: Total</p>	<p>See IRIS sub-metrics of Board of Directors: Total for the breakdowns by gender, minority groups, disabilities, and independence.</p> <p>IRIS metrics on governance body composition do not cover the following items required by G4-38:</p> <ul style="list-style-type: none"> • Executive or non-executive • Tenure on the governance body • Competences relating to economic, environmental and social impacts • Stakeholder representation
<p>G4-39</p> <p>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).</p>	<p>No metric</p>	

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
<p>G4-40</p> <p>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:</p> <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 	<p>No metric</p>	
<p>G4-41</p> <p>a. Report processes for the highest governance body to ensure conflicts of interest are avoided and managed. Report whether conflicts of interest are disclosed to stakeholders, including, as a minimum:</p> <ul style="list-style-type: none"> • Cross-board membership • Cross-shareholding with suppliers and other stakeholders • Existence of controlling shareholder • Related party disclosures 	<p>O12596 Conflict of Interest Policy</p>	<p>The IRIS metric requires disclosure on the existence of a conflict of interest policy, but does not request disclosure of the process for the highest governance body to ensure conflicts of interest are avoided and managed.</p>
<p>G4-42</p> <p>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.</p>	<p>No metric</p>	
<p>G4-43</p> <p>a. Report the measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics.</p>	<p>O14136 Social and Environmental Performance Management Training</p>	

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
<p>G4-44</p> <p>a. Report the processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics. Report whether such evaluation is independent or not, and its frequency. Report whether such evaluation is a self-assessment.</p> <p>b. Report actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics, including, as a minimum, changes in membership and organizational practice.</p>	No metric	
<p>G4-45</p> <p>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.</p> <p>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.</p>	No metric	
<p>G4-46</p> <p>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.</p>	No metric	
<p>G4-47</p> <p>a. Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.</p>	No metric	
<p>G4-48</p> <p>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.</p>	No metric	
<p>G4-49</p> <p>a. Report the process for communicating critical concerns to the highest governance body.</p>	No metric	

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
<p>G4-50</p> <p>a. Report the nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them.</p>	<p>No metric</p>	
<p>G4-51</p> <p>a. Report the remuneration policies for the highest governance body and senior executives for the below types of remuneration:</p> <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 <p>b. Report how performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives.</p>	<p>OD3292 Board of Directors Remuneration</p>	<p>G4-51 requests additional information such as specific policies for different types of remuneration (e.g., fixed and variable pay, termination payments) and how performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives.</p>
<p>G4-52</p> <p>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.</p>	<p>No metric</p>	
<p>G4-53</p> <p>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.</p>	<p>No metric</p>	

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
<p>G4-54</p> <p>a. Report the ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.</p>	<p>O11582 Wage Equity</p>	<p>GRI and IRIS use different denominators to calculate the ratio:</p> <ul style="list-style-type: none"> • GRI's denominator is the median annual total compensation for all employees • IRIS' denominator is the lowest paid full-time employee <p>In addition, note that GRI does not specify that the highest paid individual should be a full-time employee.</p>
<p>G4-55</p> <p>a. Report the ratio of percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country.</p>	<p>No metric</p>	
<p>ETHICS AND INTEGRITY</p>		
<p>G4-56</p> <p>a. Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.</p>	<p>O15102 Employee Policy Documentation O12330 Governance Policies</p>	<p>The IRIS metrics do not require disclosure of the organization's values. G4-56 does not require disclosure of whether the items covered (e.g., values, principles, standards) are communicated to employees.</p>
<p>G4-57</p> <p>a. Report the internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines.</p>	<p>No metric</p>	
<p>G4-58</p> <p>a. Report the internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines.</p>	<p>O15049 Client Feedback O13601 Employee Feedback</p>	<p>The feedback mechanisms described in the IRIS metrics may or may not provide for the reporting of concerns about unethical or unlawful behavior. In addition, in G4-58 these mechanisms are not limited to employees and clients.</p>

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
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SPECIFIC STANDARD DISCLOSURES

DISCLOSURES ON MANAGEMENT APPROACH

<p>G4-DMA</p> <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 		<p>Companies report the G4-DMA for each material Aspect identified.</p> <p>Certain IRIS metrics can be used as input to report on GRI's Disclosures on Management Approach (G4-DMA) for several Aspects as outlined in a number of instances under the "Comments" column.</p>
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INDICATORS

CATEGORY: ECONOMIC

ASPECT: ECONOMIC PERFORMANCE

<p>G4-EC1 Direct economic value generated and distributed</p>	<p>OI9677 Permanent Employee Wages: Total</p> <p>OI5887 Full-time Wages: Total</p> <p>OI9948 Part-time Wages: Total</p> <p>OI4202 Temporary Employee Wages</p> <p>FP5293 Total Assets</p> <p>FP3466 Cash Flow: Net Total</p> <p>FP3774 Charitable Donations</p> <p>FP1301 Net Income</p> <p>FP3274 Net Income Before Donations</p> <p>FP3673 EBIT</p> <p>FP1657 EBITDA</p> <p>FP6510 Total Revenue</p> <p>FP7629 Gross Profit</p> <p>FP2321 Total Expenses</p> <p>FP5261 Payments to Government</p> <p>FP1012 Interest Expenses</p> <p>FP1717 Impaired Assets</p>	<p>See IRIS sub-metrics of income statement for further breakdowns of economic performance. See IRIS sub-metrics of Cash Flow for the breakdowns into cash flow from operating activities, investing and financing activities, which could cover different types of community investments.</p> <p>In addition, GRI requests a breakdown of the data by country, region or market level where significant.</p>
<p>G4-EC2 Financial implications and other risks and opportunities for the organization's activities due to climate change</p>	<p>No metric</p>	

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
G4-EC3 Coverage of the organization's defined benefit plan obligations	FP1996 Total Liabilities	GRI Indicator G4-EC3 is limited to retirement-related benefit plan liabilities, while IRIS's metric covers all of the organization's liabilities.
G4-EC4 Financial assistance received from government	No metric	
ASPECT: MARKET PRESENCE		
G4-EC5 Ratios of standard entry-level wage by gender compared to local minimum wage at significant locations of operation	OI9767 Wage Premium	See IRIS sub-metrics under the Wages sub-section for breakdowns by gender, disabilities, minority groups and low income areas. GRI and IRIS use different denominators to calculate the ratio: <ul style="list-style-type: none"> • GRI's denominator is the minimum wage • IRIS's denominator is the average wage paid for a similar job in a similar industry/sector
G4-EC6 Proportion of senior management hired from the local community at significant locations of operation	No metric	
ASPECT: INDIRECT ECONOMIC IMPACTS		
G4-EC7 Development and impact of infrastructure investments and services supported	No metric	
G4-EC8 Significant indirect economic impacts, including the extent of impacts	PI2998 Individuals Receiving Training: Total PI6065 Organizations Receiving Training PI4874 Jobs in Directly Supported/Financed Enterprises: Total PI5691 Jobs Maintained at Directly Supported/Financed Enterprises PI2688 Jobs Maintained at Directly Supported/Financed Enterprises: Low Income Areas PI3687 Jobs Created at Directly Supported/Financed Enterprises: Total PI2251 Jobs Created at Directly Supported/Financed Enterprises: Low Income Areas PI1748 Client Savings Premium PD 5752 Target Beneficiary Demographic PD6384 Target Beneficiary Setting PD2541 Target Beneficiary Socioeconomics PD3569 Poverty Assessment	

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
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ASPECT: PROCUREMENT PRACTICES

G4-EC9 Proportion of spending on local suppliers at significant locations of operation	PI1492 Payments to Supplier Individuals: Total PI5478 Payments to Supplier Organizations: Total PI4881 Distributors Individual Earnings: Total PI6218 Distributors Organization Earnings: Total	See IRIS sub-metrics for breakdowns of payments to suppliers by gender, disabilities, socioeconomic status, minority groups, low income areas, etc. The IRIS metrics do not specify reporting payments made to "local suppliers".
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CATEGORY: ENVIRONMENTAL

ASPECT: MATERIALS

G4-EN1 Materials used by weight or volume	OI5942 Toxic Materials OI5101 Biodegradable Materials	IRIS does not request total materials used by renewable and non-renewable. IRIS only covers disclosure of toxic and biodegradable materials.
G4-EN2 Percentage of materials used that are recycled input materials	OI5101 Biodegradable Materials OI4328 Recycled Materials PD9364 Recycled Materials Ratio	GRI does not request specific disclosure of biodegradable materials nor the actual amount of recycled materials used. However, these IRIS metrics may be used to complement G4-EN2.

ASPECT: ENERGY

G4-EN3 Energy consumption within the organization	OI9624 Energy Produced On-site: Total OI8825 Energy Purchased: Total	"On-site" refers to all entities included in the organization's consolidated financial statements or equivalent documents.
G4-EN4 Energy consumption outside of the organization	No metric	
G4-EN5 Energy intensity	No metric	
G4-EN6 Reduction of energy consumption	OI6697 Energy Conservation	
G4-EN7 Reductions in energy requirements of products and services	PI7623 Energy Savings from Products Sold PD4927 Energy Savings from Services Sold	

ASPECT: WATER

G4-EN8 Total water withdrawal by source	OI1697 Water Use: Total	See IRIS sub-metrics for Water Use: Total for breakdown by use from different sources. G4 also requests a breakdown by source, and reporting the standards, methodologies and assumptions used.
G4-EN9 Water sources significantly affected by withdrawal of water	No metric	

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
<p>G4-EN10 Percentage and total volume of water recycled and reused</p>	<p>OI7365 Water Management OI7860 Wastewater Treatment Compliance OI4015 Water Conservation</p>	<p>G4-EN10 focuses on recycled and reused water. IRIS metric OI7365 addresses water savings due to water conservation. G4 also asks for the percentage of water recycled and reused compared to the total water withdrawal, and the standards, methodologies, and assumptions used.</p> <p>IRIS metrics OI7860 and OI4015 relating to wastewater treatment compliance and water management provide contextual information for the GRI Aspect of Water, and can be used to report on the Disclosures on Management Approach (G4-DMA).</p>

ASPECT: BIODIVERSITY

<p>G4-EN11 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas</p>	<p>OI5929 Biodiversity Assessment</p>	<p>The IRIS metric only asks whether a biodiversity assessment has been conducted or not. G4-EN11 requests additional information. Under GRI, reporting that impact assessments were conducted can be used under the G4-DMA or as contextual information for the Indicator.</p>
<p>G4-EN12 Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas</p>	<p>OI5929 Biodiversity Assessment</p>	<p>The IRIS metric only requires disclosure of whether a biodiversity assessment has been conducted or not. G4-EN12 requests additional information, such as the description of the impacts.</p> <p>Under GRI, reporting that impact assessments were conducted can be used under the G4-DMA or as contextual information for the Indicator.</p>
<p>G4-EN13 Habitats protected or restored</p>	<p>PI4127 Trees Planted PI4907 Land Reforested</p>	<p>The IRIS metrics only request the hectares of restored areas, but do not cover partnerships or the status of each restored area at the time of reporting.</p> <p>The IRIS metrics focus on restoration of habitats through habitat reforestation, but do not cover other restoration, e.g., of water habitats.</p>
<p>G4-EN14 Total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk</p>	<p>OI5929 Biodiversity Assessment</p>	<p>The IRIS metric only asks whether a biodiversity assessment has been conducted or not.</p> <p>G4-EN14 requires further information such as the disclosure of number of IUCN Red List Species. Reporting that impact assessments were conducted can be used under the G4-DMA or as contextual information for the Indicator.</p>

ASPECT: EMISSIONS

<p>G4-EN15 Direct greenhouse gas (GHG) emissions (Scope 1)</p>	<p>OI1479 Greenhouse Gas Emissions: Total</p>	<p>See IRIS GHG Emissions: Total sub-metrics requesting the breakdown of disclosure by direct vs. indirect emissions.</p> <p>The IRIS metric does not require the level of detail required by GRI, such as reporting the gases included in the calculation, biogenic CO₂ emissions, the base year and its rationale, standards and methodologies used, sources of emission factors, and consolidation approach for emissions.</p>
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GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
G4-EN16 Energy indirect greenhouse gas (GHG) emissions (Scope 2)	O11479 Greenhouse Gas Emissions: Total	See IRIS GHG Emissions: Total sub-metrics requesting the breakdown of disclosure by direct vs. indirect emissions. The IRIS metric does not require the level of detail required by GRI, such as reporting the gases included in the calculation, biogenic CO ₂ emissions, the base year and its rationale, standards and methodologies used, sources of emission factors, and consolidation approach for emissions.
G4-EN17 Other indirect greenhouse gas (GHG) emissions (Scope 3)	O11479 Greenhouse Gas Emissions: Total	See IRIS GHG Emissions: Total sub-metrics requesting the breakdown of disclosure by direct vs. indirect emissions. The IRIS metric does not require the level of detail required by GRI, such as reporting the gases included in the calculation, biogenic CO ₂ emissions, the base year and its rationale, standards and methodologies used, sources of emission factors, and consolidation approach for emissions.
G4-EN18 Greenhouse gas (GHG) emissions intensity	No metric	
G4-EN19 Reduction of greenhouse gas (GHG) emissions	No metric	
G4-EN20 Emissions of ozone-depleting substances (ODS)	No metric	
G4-EN21 NO _x , SO _x , and other significant air emissions	No metric	
ASPECT: EFFLUENTS AND WASTE		
G4-EN22 Total water discharge by quality and destination	O19412 Wastewater Treatment	The IRIS metric is limited to the volume of wastewater treated, and does not cover discharge destination, volume of untreated water, or whether the discharged water was reused by another organization.
G4-EN23 Total weight of waste by type and disposal method	O16192 Waste Disposed: Total O16709 Waste Produced: Total O17920 Waste Reductions O11346 Waste Produced: Hazardous Waste O17442 Waste Produced: Non-Hazardous Waste	See sub-metrics for Waste Disposed: Total for breakdown by disposal method. The sub-metrics do not cover all the breakdowns requested by GRI. See sub-metrics for Waste Produced: Total for breakdown by hazardous (O11346) vs. non-hazardous waste (O17442).
G4-EN24 Total number and volume of significant spills	No metric	
G4-EN25 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	No metric	

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
<p>G4-EN26 Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff</p>	<p>No metric</p>	
<p>ASPECT: PRODUCTS AND SERVICES</p>		
<p>G4-EN27 Extent of impact mitigation of environmental impacts of products and services</p>	<p>PI2073 Hazardous Waste Avoided PI8177 Non-hazardous Waste Avoided PD9427 Greenhouse Gas Emissions of Product PD2243 Greenhouse Gas Emissions of Product Replaced PI5376 Greenhouse Gas Reductions due to Products Sold PD2713 Energy Capacity of Product PD1504 Energy Capacity of Products Sold PD6596 Energy Consumption of Product PD5578 Energy Consumption of Product Replaced PI7623 Energy Savings from Products Sold PI8706 Energy Produced for Service Sale PD4927 Energy Savings from Services Sold OI5101 Biodegradable Materials PD9364 Recycled Materials Ratio</p>	<p>Indicator G4-EN27 is very broad. The IRIS metrics cover many specific examples of what could be captured under the corresponding GRI Indicator.</p>
<p>G4-EN28 Percentage of products sold and their packaging materials that are reclaimed by category</p>	<p>No metric</p>	
<p>ASPECT: COMPLIANCE</p>		
<p>G4-EN29 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations</p>	<p>OI9379 Local Compliance</p>	<p>IRIS does not specifically request reporting the monetary value of significant fines or the total number of non-monetary sanctions for non-compliance.</p>
<p>ASPECT: TRANSPORT</p>		
<p>G4-EN30 Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce</p>	<p>No metric</p>	

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
ASPECT: OVERALL		
G4-EN31 Total environmental protection expenditures and investments by type	No metric	
ASPECT: SUPPLIER ENVIRONMENTAL ASSESSMENT		
G4-EN32 Percentage of new suppliers that were screened using environmental criteria	OI4739 Supplier Evaluation	The IRIS metric does not require reporting the percentage of new suppliers subject to screening, but asks to only indicate whether supplier evaluation has been conducted or not. G4-EN32 specifically relates to environmental criteria. Under GRI, the information requested by the IRIS metric can be used under the G4-DMA or as contextual information for the Indicator.
G4-EN33 Significant actual and potential negative environmental impacts in the supply chain and actions taken	OI4739 Supplier Evaluation	IRIS metric does not require reporting the impacts in the supply chain and actions taken, but asks to only indicate whether supplier evaluation has been conducted or not. G4-EN33 specifically relates to environmental criteria. Under GRI, the information requested by the IRIS metric can be used under the G4-DMA or as contextual information for the Indicator.
ASPECT: ENVIRONMENTAL GRIEVANCE MECHANISMS		
G4-EN34 Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms	No metric	
CATEGORY: SOCIAL		
SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK		
ASPECT: EMPLOYMENT		
G4-LA1 Total number and rates of new employee hires and employee turnover by age group, gender, and region	OI8869 Permanent Employees: Total OI3160 Full-time Employees: Total OI8864 Part-time Employees: Total OI9028 Temporary Employees OI8408 Temporary Employees Hours Worked OI1166 Volunteer Hours OI4499 Departing Permanent Employees: Total OI1638 Employee Turnover Rate	The IRIS Employee metrics cover total employee population but do not specifically cover new hires. See Employee sub-metrics for breakdown by gender, disabilities, and minority groups. Age group and regions are not covered in the breakdown. The IRIS employment turnover metric does not specify reporting by age group, gender, and region.
G4-LA2 Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	OI4061 Healthcare Benefits Participants OI2742 Employment Benefits OI1503 Healthcare Benefits Premium Covered	The GRI Indicator requests more information than the information covered by the IRIS metrics.

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
G4-LA3 Return to work and retention rates after parental leave, by gender	O14061 Healthcare Benefits Participants O12742 Employment Benefits	The GRI Indicator requests more information than the information covered by the IRIS metrics. For example, IRIS does not require reporting on the number of employees who took parental leave, returned, and/or maintained their job following a leave; or a breakdown of employees benefiting from parental leave by gender.
ASPECT: LABOR / MANAGEMENT RELATIONS		
G4-LA4 Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	O19478 Fair Dismissal Policy	While IRIS does not request reporting the number of weeks constituting a notice period, and focuses only on reporting the existence of a fair dismissal policy, the related IRIS metric can provide context around the GRI indicator, and can be used under the G4-DMA.
ASPECT: OCCUPATIONAL HEALTH AND SAFETY		
G4-LA5 Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs	No metric	
G4-LA6 Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	O18001 Worker Safety O13757 Occupational Injuries	IRIS does not request certain information required by the GRI Indicator, such as breaking data down by region or gender, or information on the type of injuries.
G4-LA7 Workers with high incidence or high risk of diseases related to their occupation	No metric	
G4-LA8 Health and safety topics covered in formal agreements with trade unions	No metric	
ASPECT: TRAINING AND EDUCATION		
G4-LA9 Average hours of training per year per employee by gender, and by employee category	O17390 Employee Training Hours: Total O17877 Employees Trained: Total	IRIS does not require a breakdown by gender or employee category.
G4-LA10 Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	No metric	
G4-LA11 Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	No metric	

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
ASPECT: DIVERSITY AND EQUAL OPPORTUNITY		
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	O11075 Board of Directors: Total O18869 Permanent Employees: Total O13160 Full-time Employees: Total O18864 Part-time Employees: Total	See sub-metrics of IRIS Board of Directors, and Permanent, Full time and Part time Employees for the breakdowns by gender, disabilities and minority groups. The IRIS metrics do not request a breakdown by age group and other indicators of diversity.
ASPECT: EQUAL REMUNERATION FOR WOMEN AND MEN		
G4-LA13 Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation	No metric	
ASPECT: SUPPLIER ASSESSMENT FOR LABOR PRACTICES		
G4-LA14 Percentage of new suppliers that were screened using labor practices criteria	O14739 Supplier Evaluation	The IRIS metric does not require reporting the percentage of new suppliers subject to screening, but asks to only indicate whether supplier evaluation has been conducted or not. G4-LA14 specifically relates to labor practices criteria. Under GRI, the information requested by the IRIS metric can be used under the G4-DMA or as contextual information for the Indicator.
G4-LA15 Significant actual and potential negative impacts for labor practices in the supply chain and actions taken	O14739 Supplier Evaluation	The IRIS metric does not require reporting the impacts in the supply chain and actions taken, but asks to only indicate whether supplier evaluation has been conducted or not. G4-LA15 specifically relates to labor practices criteria. Under GRI, the information requested by the IRIS metric can be used under the G4-DMA or as contextual information for the Indicator.
ASPECT: LABOR PRACTICES GRIEVANCE MECHANISMS		
G4-LA16 Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms	O13601 Employee Feedback	The IRIS metric does not request reporting the number of grievances filed, addressed and resolved through formal grievance mechanisms. G4-LA16 specifically relates to labor practices. The Indicator does not only relate to employees but also to other stakeholder groups, e.g., supply chain entities. Under GRI, the information requested by the IRIS metric could potentially be used under the G4-DMA or as contextual information for the Indicator.

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
SUB-CATEGORY: HUMAN RIGHTS		
ASPECT: INVESTMENT		
G4-HR1 Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	No metric	
G4-HR2 Total hours of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	No metric	
ASPECT: NON-DISCRIMINATION		
G4-HR3 Total number of incidents of discrimination and corrective actions taken	OI3819 Fair compensation practices OI5102 Employee Policy Documentation OI3601 Employee Feedback OI9088 Sexual Harassment Policy	IRIS does not request reporting the number of incidents identified and how they were addressed, and focuses only on the existence of feedback systems or policies in place. Under GRI, the information requested by the IRIS metric can be used under the G4-DMA or as contextual information for the Indicator.
ASPECT: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING		
G4-HR4 Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights	No metric	
ASPECT: CHILD LABOR		
G4-HR5 Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor	OI4432 Child Labor Policy	IRIS does not request reporting the number of operations or suppliers considered to have significant risk for incidents of child labor, and instead focuses on the existence of a child labor policy place. Under GRI, the information requested by the IRIS metric can be used under the G4-DMA or as contextual information for the Indicator.
ASPECT: FORCED OR COMPULSORY LABOR		
G4-HR6 Operations and 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	No metric	

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
ASPECT: SECURITY PRACTICES		
G4-HR7 Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations	No metric	
ASPECT: INDIGENOUS RIGHTS		
G4-HR8 Total number of incidents of violations involving rights of indigenous peoples and actions taken	No metric	
ASPECT: ASSESSMENT		
G4-HR9 Total number and percentage of operations that have been subject to human rights reviews or impact assessments	No metric	
ASPECT: SUPPLIER HUMAN RIGHTS ASSESSMENT		
G4-HR10 Percentage of new suppliers that were screened using human rights criteria	OI4739 Supplier Evaluation	<p>The IRIS metric does not require reporting the percentage of new suppliers subject to screening, but asks to only indicate whether supplier evaluation has been conducted or not.</p> <p>G4-HR10 specifically relates to human rights criteria.</p> <p>Under GRI, the information requested by the IRIS metric can be used under the G4-DMA or as contextual information for the Indicator.</p>
G4-HR11 Significant actual and potential negative human rights impacts in the supply chain and actions taken	OI4739 Supplier Evaluation	<p>The IRIS metric does not require reporting the impacts in the supply chain and actions taken, but asks to only indicate whether supplier evaluation has been conducted or not.</p> <p>G4-HR11 specifically relates to human rights criteria.</p> <p>Under GRI, the information requested by the IRIS metric can be used under the G4-DMA or as contextual information for the Indicator.</p>
ASPECT: HUMAN RIGHTS GRIEVANCE MECHANISMS		
G4-HR12 Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms	No metric	
SUB-CATEGORY: SOCIETY		
ASPECT: LOCAL COMMUNITIES		
G4-SO1 Percentage of operations with implemented local community engagement, impact assessments, and development programs	OI4324 Community Service OI8429 Community Service Hours Contributed	While the IRIS metrics cover reporting on communities served, and the number of employee volunteer hours, they do not ask for the percentage of operations with local community engagement, impact assessments, and development programs.

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
G4-SO2 Operations with significant actual or potential negative impacts on local communities	No metric	
ASPECT: ANTI-CORRUPTION		
G4-SO3 Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	No metric	
G4-SO4 Communication and training on anti-corruption policies and procedures	No metric	
G4-SO5 Confirmed incidents of corruption and actions taken	No metric	
ASPECT: PUBLIC POLICY		
G4-SO6 Total value of political contributions by country and recipient/beneficiary	No metric	
ASPECT: ANTI-COMPETITIVE BEHAVIOR		
G4-SO7 Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes	No metric	
ASPECT: COMPLIANCE		
G4-SO8 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	OI9379 Local compliance	IRIS does not specifically request reporting certain details requested by G4-SO8, such as the monetary value of fines or the total number of non-monetary sanctions for non-compliance.
ASPECT: SUPPLIER ASSESSMENT FOR IMPACTS ON SOCIETY		
G4-SO9 Percentage of new suppliers that were screened using criteria for impacts on society	OI4739 Supplier Evaluation	The IRIS metric does not require reporting the percentage of new suppliers subject to screening, but asks to only indicate whether supplier evaluation has been conducted or not. G4-SO9 specifically relates to impacts on society. Under GRI, the information requested by the IRIS metric can be used under the G4-DMA or as contextual information for the Indicator.
G4-SO10 Significant actual and potential negative impacts on society in the supply chain and actions taken	OI4739 Supplier Evaluation	IRIS metric does not require reporting the impacts in the supply chain and actions taken, but asks to only indicate whether supplier evaluation has been conducted or not. G4-SO10 specifically relates to impacts on society. Under GRI, the information requested by the IRIS metric can be used under the G4-DMA or as contextual information for the Indicator.

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
ASPECT: GRIEVANCE MECHANISMS FOR IMPACTS ON SOCIETY		
G4-SO11 Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms	No metric	
SUB-CATEGORY: PRODUCT RESPONSIBILITY		
ASPECT: CUSTOMER HEALTH AND SAFETY		
G4-PR1 Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	No metric	
G4-PR2 Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes	OI9379 Local compliance	The IRIS metric on local compliance is limited to labor, tax and environmental regulations, and could omit non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services.
ASPECT: PRODUCT AND SERVICE LABELING		
G4-PR3 Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements	PD2756 Product/Service Certifications	IRIS does not list the types of product and service information that need to be reported under the GRI Indicator. G4-PR3 does not indicate that third party certification for such information is required, as indicated in the IRIS metric.
G4-PR4 Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	OI9379 Local compliance	The IRIS metric on local compliance is limited to labor, tax and environmental regulations, and could omit non-compliance with regulations and voluntary codes product and service information and labeling.
G4-PR5 Results of surveys measuring customer satisfaction	OI8113 Market Research on Clients	IRIS does not request reporting the results of market research on clients.
ASPECT: MARKETING COMMUNICATIONS		
G4-PR6 Sale of banned or disputed products	No metric	
G4-PR7 Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes	OI9379 Local compliance	The IRIS metric on local compliance is limited to labor, tax and environmental regulations, and could omit non-compliance with marketing communications-related regulations and voluntary codes.

GRI'S G4 STANDARD DISCLOSURES	IRIS 3.0 METRICS	COMMENTS
ASPECT: CUSTOMER PRIVACY		
G4-PR8 Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	OI5049 Client Feedback OI4753 Client Protection Policy	<p>IRIS does not request reporting the number of substantiated complaints received, but instead focuses on the existence of feedback systems or policies in place.</p> <p>Under GRI, the information requested by the IRIS metric can be used under the G4-DMA or as contextual information for the Indicator.</p>
ASPECT: COMPLIANCE		
G4-PR9 Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	OI9379 Local Compliance	<p>IRIS does not specifically request reporting certain details requested by G4-PR9, such as the monetary value of significant fines for non-compliance.</p>

Contact

If you have any questions or feedback on this document, please contact iris@thegiin.org or guidelines@globalreporting.org

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