

G3
Draft Guidelines for Sustainability
Reporting of the Global Reporting Initiative

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criteria	evaluation	multiplier	result	comments
Part A: Content Requirements				
A.1 General information about the company				
A.1.1 Sales revenue, employees, sites	5			2.1 Name of the reporting organization. 2.7 Scale of the reporting organization, including: • number of employees; • net sales (for private sector organizations) or net revenues (for public sector organizations); and • total capitalization broken down in terms of debt and equity (for private sector organizations). 2.6 Markets served (including geographic breakdown, sectors served, types of customers/beneficiaries). LA1 Breakdown of total workforce by employment type and by region (core)
A.1.2 Divisions, products/product groups	5			2.2 Major brands, products and/or services, including volume or quantity of products/services provided The reporting organization should indicate the nature of its role in providing these products and services, and the degree to which the organization relies on outsourcing.
A.1.3 Ownership, company structure	3			2.5 Nature of ownership and legal form. MISSING: Information on the spread of shares to different owners. Information on associated companies, permanent holdings.
Calculation of points:	4,33	5	22	
A.2 Vision, Strategy and Management				
A.2.1 Vision and strategy	5			1.1 Statement from the CEO and chair,...[...] The statement should present overall vision and strategy of the reporting organization ... particularly with regard to managing the key challenges associated with economic, environmental, and social performance. .../ 1.2 Description of Key Risks and Opportunities. The reporting organization should provide two sections that summarize the performance and other contextual information that has the highest strategic significance for the organization and its stakeholders. Section A RECOMMENDATION: The strategy should be mentioned, but not fully and only be described in the CEO statement. In case of a change of this position the successor might not be interested to always his/her predecessor.
A.2.2 Management systems and tools, accounting instruments	5			1.2 Description of Key Risks and Opportunities.Concise description of governance mechanisms in place specific to managing these risks and opportunities, and identification of other related risks and opportunities. Furthermore for each of the categories economic, environment, several "social" eg. HR the management approach is to be disclosed. POTENTIAL IMPROVEMENTS: The German ranking requirements suggests to describe the most important controlling/accounting instruments used, eg. balanced score card, checklist, lists of prohibited substances, and so on.
A.2.3 Description of ongoing and planned activities with external stakeholder groups	5			3.10 Approaches to stakeholder engagement activities undertaken specifically for the report, broken down by type of engagement and by Stakeholder group. 3.11 Type of information (such as key issues and concerns) generated by stakeholder engagement activities implemented specifically for the purposes of report preparation. 4.13 Significant memberships in associations (such as industry associations), and/or national/international advocacy organizations. // Stakeholder Engagement: These disclosure items refer to general stakeholder engagement conducted by the organization over the course of the reporting period 4.14 List of stakeholder groups engaged by the organization. 4.15 Basis for identification and selection of stakeholders to engage.4.16 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.This could include surveys, focus groups, community panels, corporate advisory panels, written communication, management/union structures, and other vehicles. 4.17 Key issues and concerns that have
Calculation of points:	5,00	15	75	

evaluation table

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A.3 Employee Interests				
A.3.1 Remuneration and incentive systems	3			LA3 Minimum benefits provided to full-time employees, which are not provided to temporary or part-time employees (additional) / EC3 Coverage of the organization's defined benefit pension plan obligations (core) EC5 Entry level wage compared to local minimum wage for significant locations of operation (core) (Question to GRI: does this mean Information on minimum wage in countries with low minimum wages??? we suppose yes) MISSING: Information on incentive systems, contribution to pension and health insurance in countries without governmental insurance systems. .
A.3.2 Working time models	0			MISSING: Information on flexible working times, sabbaticals, teleworking, annual work time accounts. Description on working time models for special target groups such as shift workers, elderly employees, handicapped, etc.
A.3.3 Education and training	3			Aspect: Training and Education LA11 Average hours of training per year per employee broken down by employee category (core) LA12 Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings (additional) LA13 Percentage of employees receiving regular performance and career development review (additional) MISSING: Information on on-the-job education (Berufsausbildung), commitment to on-the-job education. Number of trainees / on-the-job education
A.3.4 Employment and employee rights	3			LA2 Total number and rate of employee turnover broken down by age group and gender (core) LA4 Percentage of employees represented by independent trade union organizations or covered by collective bargaining agreements (core) MISSING: a) Information on significant conflicts between employers and employees. b) information on social measures in case of a significant number of dismissals C) Number of dismissals, number of fresh engagements.
A.3.5 Diversity	5			LA14 Composition of governance bodies' and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity (core) // State any brief, organization-wide policy (or policies) that define the organization's overall commitment on the areas listed above or state where this can be found in the public domain (e.g. web link) and reference their linkage to the international standards and conventions as indicated above. (above refers to ... e. Diversity and Equal Opportunity)// Goals & Performance List organization-wide goals set regarding performance relevant to the labor category and reference their linkage to the international standards and conventions as indicated above report performance against goals. Use company-specific indicators as needed in addition to the GRI performance indicators.
A.3.6 Gender non-discrimination	5			LA14 Composition of governance bodies' and breakdown of employees per category according to gender ... (core) LA15 Ratio of average remuneration of men and women broken down by employee category (additional) Principles and measures similar as described at A3.5. Diversity
A.3.7 Occupational Health and Safety	5			LA6 Percentage of workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs (core) LA7 Rates of injury, occupational diseases, lost days, and absenteeism and number of work-related fatalities (core) LA8 Education, training, counseling, prevention and risk-control programs in place for assisting workforce members, their families or community members affected by HIV/AIDS or other serious communicable diseases (core) LA9 Elements of occupational health and safety management approach (additional) LA10 Health and safety topics covered in formal agreements with trade unions (additional)
Calculation of points:	3.43	15	51	

evaluation table

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A.4 Associated Social Responsibility				
A.4.1 Local responsibility as an employer and customer	5			Aspect: Market Presence EC5 Entry level wage compared to local minimum wage for significant locations of operation (core) EC6 Practices and proportion of spending on locally-based suppliers at significant locations of operation (core) EC7 Procedures for local hiring, and proportion of senior management in locations of significant operation from the local community" (core) Aspect: Indirect Economic Impacts EC8 Description of infrastructure investments and services supported that provide public benefit (core) EC9 Indirect economic impacts (additional) SO1 Programs and practices for assessing and managing the impacts of operations on communities, including entering, operating and exiting (core)
A.4.2 Donations, foundations, sponsorships and corporate volunteering	1			EC1. Economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments , retained earnings, and payments to capital providers and to governments (core) MISSING: Information on Corporate Citizenship activities such as donations, sponsoring, Corporate Volunteering, Corporate Foundations.
A.4.3 Taxes and subsidies	5			EC1. Economic value generated and distributed, including ... payments ... to governments (core) EC4 Financial assistance received from government (core)
A.4.4 Anti-corruption	3			Provide a concise disclosure on ...b. Corruption.. / State any brief, organization-wide policy (or policies).. / Identify key elements of management approach, including certifications.. SO2 Extent of training and risk analysis to prevent corruption (core) SO3 Actions taken in response to instances of corruption (core) MISSING: a clear statement whether cases of corruption are known or not, including current trials.
A.4.5 Contribution to political process and regulatory frameworks	5			Provide a concise disclosure on ...c. Public Policy.. / State any brief, organization-wide policy (or policies).. / Identify key elements of management approach... Aspect: Public Policy SO4 Participation in public policy development and lobbying (core) 4.13 Significant memberships in Associations (such as industry associations), and/or national/international advocacy organizations. MORE THEN GERMAN RANKING REQUIREMENTS: SO5 Total value of contributions to political parties or related institutions broken down by country (additional) MISSING / MIGHT BE STATED MORE PRECISE: Cooperation for the development of industry standards, sustainability related standards / cooperation or support in campaigns e.g. against discrimination,
Calculation of points:	3.80	10	38	

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A.5 Social aspects of products and services				
A.5.1 working conditions and human rights in the	5			Human Rights performance indicators require organizations' reporting on the extent of consideration of Human Rights impacts as part of investment and supplier/contractors selection practices. Additionally, they cover employee and security forces training on human rights and particularly incidents related to Non-discrimination, Freedom of Association, Child Labor and Forced and Compulsory Labor. Management approach, responsibilities, policies, awards fines, contexts: Key successes and shortcomings... HR2 Percentage of major suppliers and contractors that underwent screening on human rights (core) HR3 Type of employee training on policies and procedures concerning aspects of human rights relevant to operations, including number of employees trained (additional) HR4 Incidents of discrimination (core) HR5 Incidents of violations of freedom of association and collective bargaining (core) HR6 Incidents of child labor (core) HR7 Incidents of forced or compulsory labor (core) HR8 Procedures for complaints and grievances filed by customers, employees, and
A.5.2 Fair trade	1			Disclosure on ...d. Anti-Competitive Behavior management policies etc. SO6 Instances of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes (additional) COMMENT/MISSING: The German reporting requirements demand information on fair business relations, partnerships in mutual R&D. But this information is rare in the reporting praxis. The requirements for competitive behavior do not really fit to the German requirements. Bur they are important, means this is an issue to be considered for further development of the German ranking requirements.
A.5.3 Customer information and consumer protection	3			disclosure on a Customer Health and Safety b. Products and Services c. Marketing Communications d. Customer Privacy: PR1 Procedures for improving health and safety across the life cycle of products and services (core) PR3 Procedures for product and service information and labeling (core) PR4 Number and type of instances of non-compliance with regulations concerning product and service information and labeling ** (additional) PR5 Procedures related to customer satisfaction, including results of surveys measuring customer satisfaction." (additional) PR8 Percentage of customer data covered by the data protection procedures (core) PR9 Number of substantiated complaints regarding breaches of customer privacy (additional) MORE THEN REQUIRED: PR2 Number and type of instances of non-compliance with regulations concerning health and safety effects of products and services ** (additional) PR6 Procedures and programs for adherence to laws, standards, and voluntary codes related to marketing communications including advertising, promotion and sponsorship (additional) PR7 Number and ty
Calculation of points:	3,00	15	45	
A.6 Environmental aspects of products and services				
A.6.1 Description of key environmental issues in product development	5			disclosure on ...f. products and services. State any brief, organization-wide policy...key elements of management approach, ..Key successes and shortcomings; EN26 Initiatives to manage the environmental impacts of products and services and extent of impact reduction (core) EN7 Initiatives to provide energy-efficient products and services (additional) COMMENT: The German requirements demand that environmental issues are systematically integrated in product development e.g. via LCA, checklists, defined procedures, etc. It is not clear whether G3 is requiring precisely this information. Still I give 5 points, because it seems likely that the requirements might be interpreted in this way.
A.6.2 Environmental protection in the supply cha	0			MISSING: Any information on whether and how environmental aspects are considered in the supply chain management. Not only human rights but also environmental issues are to be considered (and need to be improved) at the supplier
Calculation of points:	2,50	15	38	

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A.7 Environmental aspects of production				
A.7.1 Energy management and climate protection	5			concise disclosure on ...b. Energy.... e. Emissions, Effluents, and Waste organization-wide goals set regarding performance against the Environment topics listed above. Report performance against goals. Use company-specific indicators as needed in addition to the GRI performance indicators. EN3 Direct energy consumption broken down by primary energy source (core) EN4 Indirect energy consumption broken down by primary source (core) EN5 Percentage of total energy consumption met by renewable resources (additional) EN6 Total energy saved due to conservation and efficiency improvements (additional) EN8 Initiatives to reduce indirect energy consumption (additional) EN17 Greenhouse gas emissions (core) EN23 Other relevant indirect greenhouse gas emissions (core) COMMENT: quite similar to the German requirements. We do require energy consumption indicators and greenhouse gas emissions under one headline, which is quite helpful.
A.7.2 Hazardous substance emissions to air	3			EN18 Emissions of ozone-depleting substances (core) EN19 NOx, SOx, and other significant air emissions by weight (core) MISSING: VOC-Emissions are not mentioned.
A.7.3 Raw materials and material consumption	3			EN 1 Weight of materials used (core) EN2 Percentage of materials used that are recycled (core) MISSING: the German requirements demand to distinguish the use of a) raw material, b) auxiliary material c) prefabricates COMMENT.: The German ranking is quite demanding here. On the one hand side it might be questioned whether this more detailed information is decision relevant, on the other hand, modern ERP Systems should be (soon) able to provide these figures.
A.7.4 Waste management	5			EN20 Total amount of waste by type and destination (core) MORE THEN GERMAN REQUIREMENTS: EN24 Weight of transported, imported, or exported waste deemed hazardous under the terms of the Basel Convention Annex I, II, III and VIII (additional)
A.7.5 Water management	3			EN9 Total water withdrawal by source (core) EN10 Water sources and related habitats significantly affected by withdrawal of water (additional) EN11 Percentage and total volume of water recycled and reused (additional) EN21 Total water discharge and quality (core) MISSING a) discharge of heavy metals (e.g. Hg quicksilver, Cd Cadmium, ...), b) Quality of water measured in COD Chemical Oxygen Demand (in German CSB, Chemischer Sauerstoffbedarf), c) discharge of nitrogen also in substances.
A.7.6 Logistics and transportation	3			EN29 Significant environmental impacts of transportation used for logistical purposes (additional) MISSING: We demand an overview on all the transport caused and made (supply, delivery, business travels)
A.7.7 Production and transport accidents, release of chemicals, fuels and oils (without work related accidents for those see A 3.7. H&S)	3			EN22 Total number and volume of significant spills (core) MISSING: Number of accidents in production processes, number of accidents in transport. This information is only compulsory a) for chemical industry (needs also to state "no accident") and b) for other sectors than chemical industry: only in case accidents occurred
A.7.8 Biodiversity	5			EN12 Location and size of land owned, leased, or managed in, or adjacent to, protected areas (core) EN13 Description of significant impacts of activities on protected areas (core) EN14 Area of habitats protected or restored (additional) EN15 Programs for managing impacts on biodiversity (additional) EN16 Number of IUCN Red List species with habitats in areas affected by operations broken down by level of extinction risk (additional) COMMENT G3 requirements are much more detailed then ours.
Calculation of points:	3,75	25	94	
A.8 Targets and programme				
A.8.1 Target attainment in the period under review (reporting back)	5			To each sustainability aspect G 3 requires: Report performance against goals. Use company-specific indicators as needed in addition to the GRI performance indicators.
A.8.2 Targets and measures	3			To each aspect G3 requires: Goals & Performance: List organization-wide goals set regarding performance ... MISSING: scheduled measures to achieve the goals means a programme with goals and measures !!!
Calculation of points:	4,00	15	60	

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A.9 Sources of more detailed information				
A.9.1 Disclosure of contact details	5			3.1 Contact point for questions regarding the report or ist contents. COMMENT: The German requirements demand: Name and/or department, both phone number and e-mail address
A.9.2 Offer for further information	0			MISSING: a) Further available information of the company should be precisely named and offered e.g. in the internet, by mail. B) Links or hints for other information sources of third parties c) links and reference to the companies website name the information which can be found. means the reader is told what can be found e.g. Codes of conduct. (Instead of only a general reference "further information can be found")
Calculation of points:	2,50	5	13	
Result part A :			436	
Part B: General Requirements				
B.1 Credibility				
B.1.1 Statement of the board of management	5			1.1 Statement from the CEO and chair, or head of the organization who is independent of the reporting organization's executive management about the relevance of sustainability to the organization and its strategy. The statement should present overall vision and strategy of the reporting organization for the short-term and medium term (e.g., 3-5 years), particularly with regard to managing the key challenges associated with economic, environmental, and social performance. The statement should cover:
B.1.2 Audits	5			For various aspects audits and certifications are to be reported about according to G3.e.g.: Identify key elements of management approach, including certifications for environment related systems obtained from outside parties. Indicate percentage of operations covered by certifications. COMMENT: When there are no audits 5 points can not be achieved in the German ranking
B.1.3 Compliance	5			For all aspects is required: Indicate the total amount and number of civil and criminal fines and other penalties (including imprisonment) assessed against the organization or its directors and officers when in their organizational capacity. Explain what response has been taken to resolve any issue for which significant fines were paid or for which organization's directors or officers were imprisoned.
B.1.4 Disclosure of unresolved problems	5			Disclose Key shortcomings: Disclose other relevant information required for stakeholders using the report to understand organizational performance, including: Key successes and shortcomings COMMENT: To our understanding the disclosure of shortcomings has two functions one is the one mentioned by GRI, the other is credibility The guidelines should mention this in the section on credibility, where verification is recommended by GRI.
B.1.5 Evaluation by external bodies	3			For all aspects is required: Identify relevant awards related to performance on (e.g. environment) issues that the organization has received from external parties. MISSING: relevant criticism by external parties especially NGO and unions.
Calculation of points:	4,60	5	23	
B.2 Comparability				
B.2.1 Details on the scope of the report	5			see: Guidance for Setting the Report Boundary
B.2.2 Details of how information was ascertained and is to be interpreted	3			When changes in boundary, scope, length of the reporting period or content occur (including in the design, definitions and use of any indicators in the report), reporting organizations should, whenever practicable, restate current disclosures alongside historical data (or vice versa) to ensure that time series information and cross-organizational comparisons are both reliable and meaningful. Where such restatements are not provided, the reporting organization should explain the reasons and discuss the implications for interpreting current disclosures. 3.4 Significant changes from previous years in the inclusion of, and measurement methods applied to, economic, environmental, and social issues and indicators. MISSING (or not found??) The German Requirements demand developments of indicators should be explained, e.g. why did the water consumption rise sharply last year?
B.2.3 Significant developments during the period under review (site transfers, akquisitions, mergers, sales)	5			3.13 Significant changes in size, structure, ownership, or products/services that have occurred since the previous report. Include an explanation whether these changes have affected the boundaries of the report.
Calculation of points:	4,33	5	22	

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B.3 Materiality and clarity				
B.3.1 Focus on key quantitative and qualitative aspects (materiality)	5			see: Relevance and Materiality. ..Relevant issues and indicators are those that may reasonably be considered to be important in influencing the decisions of the organization and of the stakeholders using the report, and therefore potentially merit inclusion in a report. Materiality is the threshold at which an issue or indicator becomes sufficiently important that it should be reported, and is also used to assess the relative priority of issues and indicators....
B.3.2 Clarity of the reporting structure and accessibility of the information and the selected data	5			see Clarity. Information should be made available in a manner that is understandable by and accessible to stakeholders using the report. ... Report users can find the specific information that they want without unreasonable effort through tables of contents, maps, links, or other aids.
Calculation of points:	5,00	5	25	
B.4 Communicative Quality				
B.4.1 Layout	2,6			not evaluated - in order to achieve comparability average points of the ranking are used
B.4.2 Text	4,4			see above
B.4.3 Figures	2,5			see above
Calculation of points:	3,17	5	16	
Result part B:			86	

Final results			
final score	522	75%	of 700
general and framework requirements (A.1, A.2, A.8, A.9, B)	256	85%	of 300
specific environmental requirements (A.6, A7)	132	66%	of 200
specific social requirements (A.3, A.4, A.5)	134	67%	of 200
score environmental report	388	78%	of 500
score social report	390	78%	of 500