

US EPA ARCHIVE DOCUMENT



# GRI Level C report template

**Company name:** \_\_\_\_\_

**Filled in by:**

**Name:** \_\_\_\_\_

**Position:** \_\_\_\_\_

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**Information on numbering:** All sections in the boxes are taken directly from the original English version of the G3 Guidelines and the original reference numbers and page number appear in parenthesis. The G3 Guidelines are available for free downloading in several languages at [www.globalreporting.org](http://www.globalreporting.org)

## Box 1—About our company

### Profile

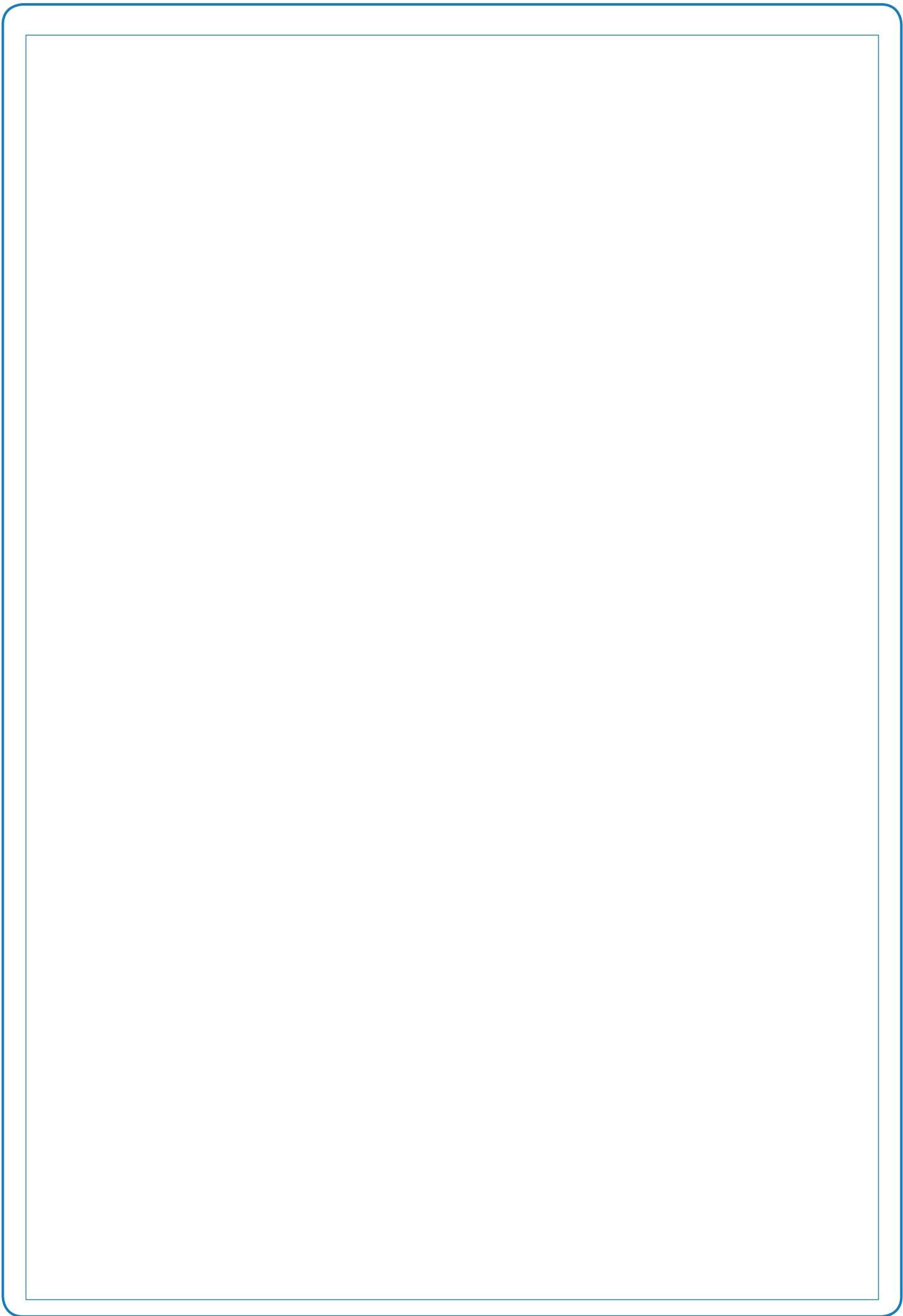
#### 1. Strategy and Analysis

This section is intended to provide a high-level, strategic view of the organization's relationship to sustainability in order to provide context for subsequent and more detailed reporting against other sections of the Guidelines. It may draw on information provided in other parts of the report, but this section is intended to produce insight on strategic topics rather than simply summarize the contents of the report. The strategy and analysis should consist of the statement outlined in 1.1 (...).

##### 1.1 Statement from the most senior decision-maker of the organization (e.g., CEO, Chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy.

The statement should present the overall vision and strategy for the short-term, medium-term (e.g., 3-5 years), and long-term, particularly with regard to managing the key challenges associated with economic, environmental and social performance. The statement should include:

- Strategic priorities and key topics for the short/medium-term with regard to sustainability, including respect for the internationally agreed standards and how they relate to long-term organizational strategy and success;
- Broader trends (e.g. macroeconomic or political) affecting the organization and influencing sustainability priorities;
- Key events, achievements, and failures during the reporting period;
- Views on performance with respect to targets;
- Outlook on the organization's main challenges and targets for the next year and goals for the coming 3-5 years; and
- Other items pertaining to the organization's strategic approach. [GRI G3: p. 20]



## 2. Organizational Profile

**2.1** Name of the organization. [GRI G3: p. 21]

**2.2** Primary brands, products and/or services. [GRI G3: p. 21]

**2.3** Operational structure of the organization, including main divisions, operating companies, subsidiaries and joint ventures. [GRI G3: p. 21]

**2.4** Location of organization's headquarters. [GRI G3: p. 21]

**2.5** Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report. [GRI G3: p. 21]

**2.6** Nature of ownership and legal form. [GRI G3: p. 21]

**2.7** Markets served (including geographic breakdown, sectors served and types of customers/ beneficiaries). [GRI G3: p. 21]

## Box 1: continued...

### 2.8 Scale of the reporting organization, including:

- Number of employees;
- 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); and
- Quantity of products or services provided. [GRI G3: p. 21]

### 2.9 Significant changes during the reporting period regarding size, structure or ownership including:

- The location of, or changes in, operations, including facility openings, closings and expansions; and
- Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations). [GRI G3: p. 21]

### 2.10 Awards received in the reporting period. [GRI G3: p. 21]

## 4. Governance, Commitments and Engagement

### Governance

#### 4.1 Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight. [GRI G3: p. 22]

## Box 1: continued...

**4.2** Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management and the reasons for this arrangement). [GRI G3: p. 22]

**4.3** For organizations that have a unitary board structure, state the number of members of the highest governance body who are independent and/or non-executive members. [GRI G3: p. 22]

**4.4** Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.

Include reference to processes regarding:

- The use of shareholder resolutions or other mechanisms for enabling minority shareholders to express opinions to the highest governance body; and
- Informing and consulting employees about the working relationships with formal representation bodies such as organization level 'work councils', and representation of employees in the highest governance body.

Identify topics related to economic, environmental and social performance raised through these mechanisms during the reporting period. [GRI G3: p. 23]

## Box 2—About our report

### 3. Report Parameters

#### Report Profile

**3.1** Reporting period (e.g., fiscal/calendar year) for information provided. [GRI G3: p. 21]

**3.2** Date of most recent previous report (if any). [GRI G3: p. 21]

**3.3** Reporting cycle (annual, biennial, etc.). [GRI G3: p. 21]

**3.4** Contact point for questions regarding the report or its contents. [GRI G3: p. 21]

#### Report Scope and Boundary

**3.6** Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers).  
See *GRI Boundary Protocol for further guidance* ([www.globalreporting.org/ReportingFramework](http://www.globalreporting.org/ReportingFramework)  
*ReportingFramework Downloads/*) [GRI G3: p. 22]



**Box 2:** continued...

**3.7** State any specific limitations on the scope or boundary of the report. [GRI G3: p. 22]

**3.8** Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations and other entities that can significantly affect comparability from period to period and/or between organizations. [GRI G3: p. 22]

**3.10** Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods). [GRI G3: p. 22]

**3.11** Significant changes from previous reporting periods in the scope, boundary or measurement methods applied in the report. [GRI G3: p. 22]

# Box 3—About our stakeholders

## 4. Governance, Commitments and Engagement

### Stakeholder Engagement

The following Disclosure Items refer to general stakeholder engagement conducted by the organization over the course of the reporting period. These Disclosures are not limited to stakeholder engagement implemented for the purposes of preparing a sustainability report.

**4.14** List of stakeholder groups engaged by the organization.

Examples of stakeholder groups are:

- Communities;
- Civil society;
- Customers;
- Shareholders and providers of capital;
- Suppliers; and
- Employees, other workers and their trade unions. [GRI G3: p. 24]

**4.15** Basis for identification and selection of stakeholders with whom to engage. [GRI G3: p. 24]

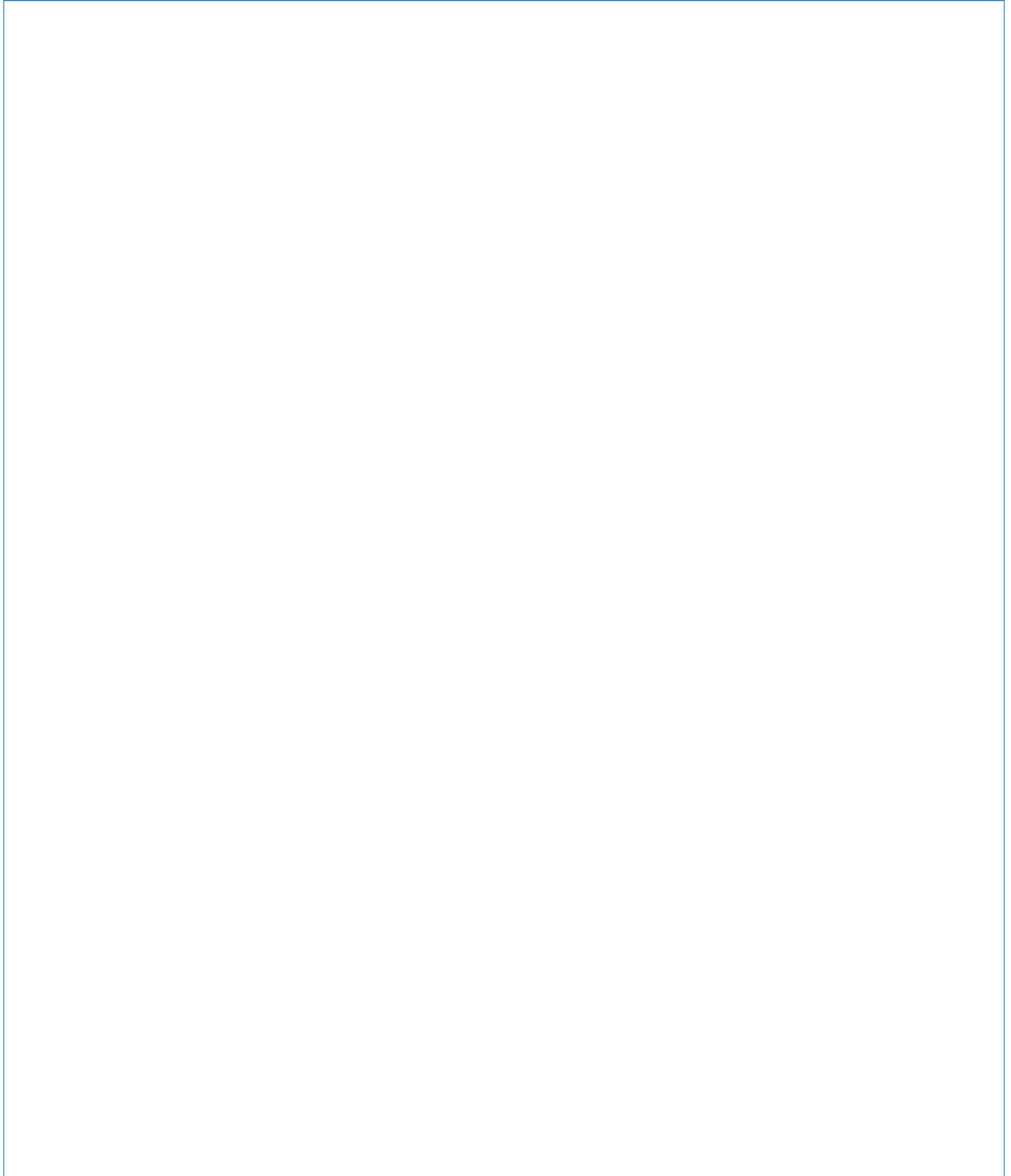
## Box 4—Determining report content

### 3. Report Parameters

#### Report scope and boundary

**3.5** Process for defining report content, including:

- Determining materiality;
- Prioritizing topics within the report; and
- Identifying stakeholders the organization expects to use the report. [GRI G3: p. 21]



## Box 5—Data on performance

Data on performance. Please check the GRI Indicator Protocols before completing this box.

### Indicator 1:

Performance:

Comments:

### Indicator 2:

Performance:

Comments:

### Indicator 3:

Performance:

Comments:

### Indicator 4:

Performance:

Comments:

### Indicator 5:

Performance:

Comments:

## Box 5: continued...

### Indicator 6:

Performance:

Comments:

### Indicator 7:

Performance:

Comments:

### Indicator 8:

Performance:

Comments:

### Indicator 9:

Performance:





Comments:

### Indicator 10:

Performance:

Comments:

## Box 6—Self declaration (Application Level)

Report Application Level		C	C+	B	B+	A	A+
Standard Disclosures		Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15	Report Externally Assured	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17	Report Externally Assured	Same as requirement for Level B	Report Externally Assured
		Not Required	Report Externally Assured	Management Approach Disclosures for each Indicator Category	Report Externally Assured	Management Approach Disclosures for each Indicator Category	Report Externally Assured
		Report on a minimum of 10 Performance Indicators, including at least one from each of: Economic, Social and Environmental.	Report Externally Assured	Report on a minimum of 20 Performance Indicators, at least one from each of Economic, Environmental, Human rights, Labor, Society, Product Responsibility.	Report Externally Assured	Report on each core G3 and Sector Supplement* Indicator with due regard to the Materiality Principle by either: a) reporting on the Indicator or b) explaining the reason for its omission.	Report Externally Assured
							

\*Sector supplement in final version

### GRI Application Level C

I hereby declare that to the best of my understanding this report fulfills the requirements for a GRI G3 Application Level C.

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

## Box 7—GRI Content Index

### 3. Report Parameters

#### GRI Content Index

3.12 Table identifying the location of the Standard Disclosure in the report.

Identify the page numbers or web links where the following can be found:

#### Strategy and Profile Disclosures

	Page
<b>Strategy and Analysis</b>	
1.1 Statement from the most senior decision maker	2
<b>Organizational Profile</b>	
2.1 Name of the organization	4
2.2 Primary brands, products and/or services	4
2.3 Operational structure of the organization	4
2.4 Location of organization's headquarters	4
2.5 Number of countries where the organization operates	4
2.6 Nature of ownership and legal form	4
2.7 Markets served by the organization	4
2.8 Scale of the reporting organization	5
2.9 Significant changes during the reporting period	5
2.10 Awards received in the reporting period	5

## Box 7: continued...

### Report Parameters

3.1	Reporting period	7
3.2	Date of most recent previous report	7
3.3	Reporting cycle	7
3.4	Contact point for questions	7
3.5	Process for defining report content	10
3.6	Boundary of the report	7
3.7	Any specific limitations on the scope or boundary of the report	8
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations and other entities	8
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement	8
3.11	Significant changes from previous reporting periods	8
3.12	GRI Content Index	14

### Governance, Commitments and Engagement

4.1	Governance structure of the organization	5
4.2	Indicate whether the Chair of the highest governance body is also an executive officer	6
4.3	State the number of members of the highest governance body who are independent and/or non-executive members	6
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body	6
4.14	List of stakeholder groups engaged by the organization	9
4.15	Basis for identification and selection of stakeholders with whom to engage	9



## Box 7: continued...

### 10 GRI Performance Indicators

GRI Indicator Number	Indicator Description	Page
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If you need more information, please write to:

Name:

Position:

Email:



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