

GRI STANDARDS GLOSSARY 2016

GRI Standards Glossary

Notes for use of the *GRI Standards Glossary*

The following terms and definitions apply in the context of using the GRI Standards for sustainability reporting.

Where a term is not defined in the *GRI Standards Glossary*, definitions that are commonly used and understood apply.

About the *GRI Standards Glossary*

Responsibility	This <i>GRI Standards Glossary</i> is issued by the Global Sustainability Standards Board (GSSB) to be used together with the GRI Sustainability Reporting Standards (GRI Standards), which can be downloaded at www.globalreporting.org/standards . Any feedback on the <i>GRI Standards Glossary</i> can be submitted to standards@globalreporting.org for the consideration of the GSSB.
Effective date	This <i>GRI Standards Glossary</i> is effective for reports or other materials published on or after 1 July 2018. Earlier adoption is encouraged.

Note: This document includes hyperlinks to other sources. In most browsers, using **'ctrl' + click** will open external links in a new browser window. After clicking on a link, use **'alt' + left arrow** to return to the previous view.

absentee

worker absent from work because of incapacity of any kind, not just as the result of work-related injury or disease

Note: Absentee excludes permitted leave absences such as holidays, study, maternity or paternity leave, and compassionate leave.

absentee rate

measure of actual absentee days lost, expressed as a percentage of total days scheduled to be worked by workers for the same period

Note: Absentee rate can be calculated for a specific category of workers (e.g., employees). This is specified in the respective disclosure in the GRI Standards.

annual total compensation

compensation provided over the course of a year

Note: Annual total compensation can include compensation such as salary, bonus, stock awards, option awards, non-equity incentive plan compensation, change in pension value and nonqualified deferred compensation earnings, and all other compensation.

anti-competitive behavior

action of the organization or employees that can result in collusion with potential competitors, with the purpose of limiting the effects of market competition

Note: Examples of anti-competitive behavior actions can include fixing prices, coordinating bids, creating market or output restrictions, imposing geographic quotas, or allocating customers, suppliers, geographic areas, and product lines.

anti-trust and monopoly practice

action of the organization that can result in collusion to erect barriers for entry to the sector, or another collusive action that prevents competition

Note: Examples of collusive actions can include unfair business practices, abuse of market position, cartels, anti-competitive mergers, and price-fixing.

area of high biodiversity value

area not subject to legal protection, but recognized for important biodiversity features by a number of governmental and non-governmental organizations

Note 1: Areas of high biodiversity value include habitats that are a priority for conservation, which are often defined in National Biodiversity Strategies and Action Plans prepared under the United Nations (UN) Convention, 'Convention on Biological Diversity', 1992.

Note 2: Several international conservation organizations have identified particular areas of high biodiversity value.

area protected

area that is protected from any harm during operational activities, and where the environment remains in its original state with a healthy and functioning ecosystem

area restored

area that was used during or affected by operational activities, and where remediation measures have either restored the environment to its original state, or to a state where it has a healthy and functioning ecosystem

base year

historical datum (such as year) against which a measurement is tracked over time

baseline

starting point used for comparisons

Note: In the context of energy and emissions reporting, the baseline is the projected energy consumption or emissions in the absence of any reduction activity.

basic salary

fixed, minimum amount paid to an employee for performing his or her duties, excluding any additional remuneration, such as payments for overtime working or bonuses

benefit

direct benefit provided in the form of financial contributions, care paid for by the organization, or the reimbursement of expenses borne by the employee

Note: Redundancy payments over and above legal minimums, lay-off pay, extra employment injury benefit, survivors' benefits, and extra paid holiday entitlements can also be included as a benefit.

biogenic carbon dioxide (CO₂) emission

emission of CO₂ from the combustion or biodegradation of biomass

breach of customer privacy

non-compliance with existing legal regulations and (voluntary) standards regarding the protection of customer privacy

carbon dioxide (CO₂) equivalent

measure used to compare the emissions from various types of greenhouse gas (GHG) based on their global warming potential (GWP)

Note: The CO₂ equivalent for a gas is determined by multiplying the metric tons of the gas by the associated GWP.

CFC-11 (trichlorofluoromethane) equivalent

measure used to compare various substances based on their relative ozone depletion potential (ODP)

Note: The reference level of 1 is the potential of CFC-11 (trichlorofluoromethane) and CFC-12 (dichlorodifluoromethane) to cause ozone depletion.

child

person under the age of 15 years, or under the age of completion of compulsory schooling, whichever is higher

Note 1: Exceptions can occur in certain countries where economies and educational facilities are insufficiently developed and a minimum age of 14 years applies. These countries of exception are specified by the International Labour Organization (ILO) in response to a special application by the country concerned and in consultation with representative organizations of employers and workers.

Note 2: The ILO Convention 138, 'Minimum Age Convention', 1973, refers to both child labor and young workers.

clawback

repayment of previously received compensation required to be made by an executive to his or her employer in the event certain conditions of employment or goals are not met

collective action to combat corruption

voluntary engagement with initiatives and stakeholders to improve the broader operating environment and culture, in order to combat corruption

Note: Collective action to combat corruption can include proactive collaboration with peers, governments and the wider public sector, trade unions and civil society organizations.

collective bargaining

all negotiations which take place between one or more employers or employers' organizations, on the one hand, and one or more workers' organizations (trade unions), on the other, for determining working conditions and terms of employment or for regulating relations between employers and workers

Note 1: Collective agreements can be at the level of the organization; at the industry level, in countries where that is the practice; or at both.

Note 2: Collective agreements can cover specific groups of workers; for example, those performing a specific activity or working at a specific location.

Note 3: This definition is based on the International Labour Organization (ILO) Convention 154, 'Collective Bargaining Convention', 1981.

community development program

plan that details actions to minimize, mitigate, or compensate for adverse social and/or economic impacts, and/or to identify opportunities or actions to enhance positive impacts of a project on the community

confirmed incident of corruption

incident of corruption that has been found to be substantiated

Note: Confirmed incidents of corruption do not include incidents of corruption that are still under investigation in the reporting period.

conflict of interest

situation where an individual is confronted with choosing between the requirements of his or her function and his or her own private interests

conservation and efficiency initiative

organizational or technological modification that allows a defined process or task to be carried out using less energy

Note: Conservation and efficiency initiatives include process redesign, the conversion and retrofitting of equipment such as energy-efficient lighting, or the elimination of unnecessary energy use due to changes in behavior.

continued employability

adaptation to the changing demands of the workplace through the acquisition of new skills

corruption

'abuse of entrusted power for private gain',¹ which can be instigated by individuals or organizations

Note: In the GRI Standards, corruption includes practices such as bribery, facilitation payments, fraud, extortion, collusion, and money laundering. It also includes an offer or receipt of any gift, loan, fee, reward, or other advantage to or from any person as an inducement to do something that is dishonest, illegal, or a breach of trust in the conduct of the enterprise's business.² This can include cash or in-kind benefits, such as free goods, gifts, and holidays, or special personal services provided for the purpose of an improper advantage, or that can result in moral pressure to receive such an advantage.

customer privacy

right of the customer to privacy and personal refuge

Note 1: Customer privacy includes matters such as the protection of data; the use of information or data for their original intended purpose only, unless specifically agreed otherwise; the obligation to observe confidentiality; and the protection of information or data from misuse or theft.

Note 2: Customers are understood to include end-customers (consumers) as well as business-to-business customers.

defined benefit plan

post-employment benefit plan other than a defined contribution plan

defined contribution plan

post-employment benefit plan under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods

direct (Scope 1) GHG emissions

GHG emissions from sources that are owned or controlled by an organization

Note 1: A GHG source is any physical unit or process that releases GHG into the atmosphere.

Note 2: Direct (Scope 1) GHG emissions can include the CO₂ emissions from fuel consumption.

discrimination

act and result of treating persons unequally by imposing unequal burdens or denying benefits instead of treating each person fairly on the basis of individual merit

Note: Discrimination can also include harassment, defined as a course of comments or actions that are unwelcome, or should reasonably be known to be unwelcome, to the person towards whom they are addressed.

due diligence

In the context of the GRI Standards, 'due diligence' refers to a process to identify, prevent, mitigate and account for how an organization addresses its actual and potential negative impacts.

Note: This definition is based on the Organisation for Economic Co-operation and Development (OECD), *OECD Guidelines for Multinational Enterprises*, 2011, and the United Nations (UN), 'Guiding Principles on Business and Human Rights, Implementing the United Nations "Protect, Respect and Remedy" Framework', 2011.

¹ Transparency International

² These definitions are based on Transparency International, 'Business Principles for Countering Bribery', 2011.

employee

individual who is in an employment relationship with the organization, according to national law or its application

employee category

breakdown of employees by level (such as senior management, middle management) and function (such as technical, administrative, production)

Note: This information is derived from the organization's own human resources system.

employee turnover

employees who leave the organization voluntarily or due to dismissal, retirement, or death in service

employment contract

contract as recognized under national law or practice that can be written, verbal, or implicit (that is, when all the characteristics of employment are present but without a written or witnessed verbal contract)

Indefinite or permanent contract: A permanent employment contract is a contract with an employee, for full-time or part-time work, for an indeterminate period.

Fixed term or temporary contract: A fixed term employment contract is an employment contract as defined above that ends when a specific time period expires, or when a specific task that has a time estimate attached is completed. A temporary employment contract is of limited duration, and is terminated by a specific event, including the end of a project or work phase or return of replaced employees.

employment type

Full-time: A 'full-time employee' is an employee whose working hours per week, month, or year are defined according to national legislation and practice regarding working time (such as national legislation which defines that 'full-time' means a minimum of nine months per year and a minimum of 30 hours per week).

Part-time: A 'part-time employee' is an employee whose working hours per week, month, or year are less than 'full-time' as defined above.

energy indirect (Scope 2) GHG emissions

GHG emissions that result from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by an organization

energy reduction

amount of energy no longer used or needed to carry out the same processes or tasks

Note: Energy reduction does not include overall reduction in energy consumption from reducing production capacity or outsourcing organizational activities.

entry level wage

full-time wage in the lowest employment category

Note: Intern or apprentice wages are not considered entry level wages.

environmental laws and regulations

laws and regulations related to all types of environmental issues applicable to the organization

Note 1: Environmental issues can include those such as emissions, effluents, and waste, as well as material use, energy, water, and biodiversity.

Note 2: Environmental laws and regulations can include binding voluntary agreements that are made with regulatory authorities and developed as a substitute for implementing a new regulation.

Note 3: Voluntary agreements can be applicable if the organization directly joins the agreement, or if public agencies make the agreement applicable to organizations in their territory through legislation or regulation.

environmental protection expenditure

expenditure on environmental protection by the organization, or on its behalf, to prevent, reduce, control, and document environmental aspects, impacts, and hazards

Note: Environmental protection expenditures also include expenditures on disposal, treatment, sanitation, and clean-up.

financial assistance

direct or indirect financial benefits that do not represent a transaction of goods and services, but which are an incentive or compensation for actions taken, the cost of an asset, or expenses incurred

Note: The provider of financial assistance does not expect a direct financial return from the assistance offered.

forced or compulsory labor

all work and service that is exacted from any person under the menace of any penalty and for which the said person has not offered herself or himself voluntarily

Note 1: The most extreme examples of forced or compulsory labor are slave labor and bonded labor, but debts can also be used as a means of maintaining workers in a state of forced labor.

Note 2: Indicators of forced labor include withholding identity papers, requiring compulsory deposits, and compelling workers, under threat of firing, to work extra hours to which they have not previously agreed.

Note 3: This definition is based on International Labour Organization (ILO) Convention 29, 'Forced Labour Convention', 1930.

formal agreement

written document signed by both parties declaring a mutual intention to abide by what is contained in the documents

Note: A formal agreement can include, for example, a local collective bargaining agreement, or a national or international framework agreement.

freedom of association

right of employers and workers to form, to join and to run their own organizations without prior authorization or interference by the state or any other entity

full coverage

plan assets that meet or exceed plan obligations

global warming potential (GWP)

value describing the radiative forcing impact of one unit of a given GHG relative to one unit of CO₂ over a given period of time

Note: GWP values convert GHG emissions data for non-CO₂ gases into units of CO₂ equivalent.

governance body

committee or board responsible for the strategic guidance of the organization, the effective monitoring of management, and the accountability of management to the broader organization and its stakeholders

greenhouse gas (GHG)

gas that contributes to the greenhouse effect by absorbing infrared radiation

greenhouse gas (GHG) trade

purchase, sale or transfer of GHG emission offsets or allowances

grievance mechanism

system consisting of procedures, roles and rules for receiving complaints and providing remedy

Note: Effective grievance mechanisms are expected to be legitimate, accessible, predictable, equitable, transparent, rights-compatible, and a source of continuous learning. For operational-level mechanisms to be effective, they are expected to be based on engagement and dialogue. For a description of each of these criteria, see Guiding Principle 31 in the United Nations (UN), 'Guiding Principles on Business and Human Rights, Implementing the United Nations "Protect, Respect and Remedy" Framework', 2011.

highest governance body

formalized group of persons charged with ultimate authority in an organization

Note: In instances where the highest governance body consists of two tiers, both tiers are to be included.

human rights clause

specific term in a written agreement that defines minimum expectations of performance with respect to human rights as a requirement for investment

human rights review

formal or documented assessment process that applies a set of human rights performance criteria

impact

In the GRI Standards, unless otherwise stated, 'impact' refers to the effect an organization has on the economy, the environment, and/or society, which in turn can indicate its contribution (positive or negative) to sustainable development.

Note 1: In the GRI Standards, the term 'impact' can refer to positive, negative, actual, potential, direct, indirect, short-term, long-term, intended, or unintended impacts.

Note 2: Impacts on the economy, environment, and/or society can also be related to consequences for the organization itself. For example, an impact on the economy, environment, and/or society can lead to consequences for the organization's business model, reputation, or ability to achieve its objectives.

indicator of diversity

indicator of diversity for which the organization gathers data

Note: Examples of indicators of diversity can include age, ancestry and ethnic origin, citizenship, creed, disability, and gender.

indigenous peoples

indigenous peoples are generally identified as:

- tribal peoples in independent countries whose social, cultural and economic conditions distinguish them from other sections of the national community, and whose status is regulated wholly or partially by their own customs or traditions or by special laws or regulations;
- peoples in independent countries who are regarded as indigenous on account of their descent from the populations which inhabited the country, or a geographical region to which the country belongs, at the time of conquest or colonization or the establishment of present state boundaries and who, irrespective of their legal status, retain some or all of their own social, economic, cultural and political institutions.

Note: This definition comes from the International Labour Organization (ILO) Convention 169, 'Indigenous and Tribal Peoples Convention', 1991.

indirect political contribution

financial or in-kind support to political parties, their representatives, or candidates for office made through an intermediary organization such as a lobbyist or charity, or support given to an organization such as a think tank or trade association linked to or supporting particular political parties or causes

infrastructure

facilities built primarily to provide a public service or good rather than a commercial purpose, and from which an organization does not seek to gain direct economic benefit

Note: Examples of facilities can include water supply facilities, roads, schools, and hospitals, among others.

injury

non-fatal or fatal injury arising out of, or in the course of, work

injury rate

frequency of injuries, relative to the total time worked by all workers during the reporting period

Note: Injury rate can be calculated for a specific category of workers (e.g., employees). This is specified in the respective disclosure in the GRI Standards.

local community

persons or groups of persons living and/or working in any areas that are economically, socially or environmentally impacted (positively or negatively) by an organization's operations

Note: The local community can range from persons living adjacent to an organization's operations, to those living at a distance who are still likely to be impacted by these operations.

local minimum wage

minimum compensation for employment per hour, or other unit of time, allowed under law

Note: Some countries have numerous minimum wages, such as by state or province or by employment category.

local supplier

organization or person that provides a product or service to the reporting organization, and that is based in the same geographic market as the reporting organization (that is, no trans-national payments are made to a local supplier)

Note: The geographic definition of 'local' can include the community surrounding operations, a region within a country or a country.

lost day

time ('days') that cannot be worked (and are thus 'lost') as a consequence of a worker or workers being unable to perform their usual work because of an occupational disease or accident

Note: A return to limited duty or alternative work for the same organization does not count as lost days.

lost day rate

impact of occupational diseases and accidents as reflected in time off work by the affected workers

Note 1: The lost day rate is expressed by comparing the total lost days to the total number of hours scheduled to be worked by workers in the reporting period.

Note 2: Lost day rate can be calculated for a specific category of workers (e.g., employees). This is specified in the respective disclosure in the GRI Standards.

management approach disclosure

narrative description about how an organization manages its material topics and their related impacts

Note: Disclosures about an organization's management approach also provide context for the information reported using topic-specific Standards (series 200, 300, and 400).

marketing communication

combination of strategies, systems, methods, and activities used by the organization to promote its reputation, brands, products, and services to target audiences

Note: Marketing communications can include activities such as advertising, personal selling, promotion, public relations, social media and sponsorship.

material topic

topic that reflects a reporting organization's significant economic, environmental and social impacts; or that substantively influences the assessments and decisions of stakeholders

Note 1: For more information on identifying a material topic, see the [Reporting Principles for defining report content](#) in *GRI 101: Foundation*.

Note 2: To prepare a report in accordance with the GRI Standards, an organization is required to report on its material topics.

Note 3: Material topics can include, but are not limited to, the topics covered by the GRI Standards in the 200, 300, and 400 series.

non-renewable energy source

energy source that cannot be replenished, reproduced, grown or generated in a short time period through ecological cycles or agricultural processes

Note: Non-renewable energy sources can include fuel distilled from petroleum or crude oil, such as gasoline, diesel fuel, jet fuel, and heating oil; natural gas, such as compressed natural gas (CNG), and liquefied natural gas (LNG); fuels extracted from natural gas processing and petroleum refining, such as butane, propane, and liquefied petroleum gas (LPG); coal; and nuclear power.

non-renewable material

resource that does not renew in short time periods

Note: Examples of non-renewable materials can include minerals, metals, oil, gas, or coal.

occupational disease

disease arising from a work situation or activity, or from a work-related injury

Note: Examples of work situations or activities that can cause occupational diseases can include stress or regular exposure to harmful chemicals.

occupational disease rate

frequency of occupational diseases relative to the total time worked by all workers during the reporting period

Note: Occupational disease rate can be calculated for a specific category of workers (e.g., employees). This is specified in the respective disclosure in the GRI Standards.

operation with significant actual or potential negative impacts on local communities

an operation, considered alone or in combination with the characteristics of local communities, that has a higher than average potential of negative impacts, or actual negative impacts, on the social, economic or environmental well-being of local communities

Note: Examples of negative impacts on local communities can include impacts to local community health and safety.

other indirect (Scope 3) GHG emissions

indirect GHG emissions not included in energy indirect (Scope 2) GHG emissions that occur outside of the organization, including both upstream and downstream emissions

ozone-depleting substance (ODS)

substance with an ozone depletion potential (ODP) greater than 0 that can deplete the stratospheric ozone layer

Note: Most ODS are controlled under the United Nations Environment Programme (UNEP), 'Montreal Protocol on Substances that Deplete the Ozone Layer', 1987, and its amendments, and include chlorofluorocarbons (CFCs), hydrochlorofluorocarbons (HCFCs), halons, and methyl bromide.

parental leave

leave granted to men and women employees on the grounds of the birth of a child

political contribution

financial or in-kind support given directly or indirectly to political parties, their elected representatives, or persons seeking political office

Note 1: Financial contributions can include donations, loans, sponsorships, retainers, or the purchase of tickets for fundraising events.

Note 2: In-kind contributions can include advertising, use of facilities, design and printing, donation of equipment, or the provision of board membership, employment or consultancy work for elected politicians or candidates for office.

product

article or substance that is offered for sale or is part of a service delivered by an organization

product and service information and labeling

information and labeling are used synonymously, and describe communication delivered with the product or service, describing its characteristics

product or service category

group of related products or services sharing a common, managed set of features that satisfy the specific needs of a selected market

protected area

geographic area that is designated, regulated, or managed to achieve specific conservation objectives

reclaimed

refers to collecting, reusing, or recycling products and their packaging materials at the end of their useful lives

Note 1: Collection and treatment can be carried out by the manufacturer of the product or by a contractor.

Note 2: Reclaimed items can include products and their packaging materials that are collected by or on behalf of the organization; separated into raw materials (such as steel, glass, paper, some kinds of plastic) or components; and/or used by the organization or other users.

recycled input material

material that replaces virgin materials, which are purchased or obtained from internal or external sources, and that are not by-products and non-product outputs (NPO) produced by the organization

reduction of greenhouse gas (GHG) emissions

decrease in GHG emissions or increase in removal or storage of GHG from the atmosphere, relative to baseline emissions

Note: Primary effects will result in GHG reductions, as will some secondary effects. An initiative's total GHG reductions are quantified as the sum of its associated primary effect(s) and any significant secondary effects (which may involve decreases or countervailing increases in GHG emissions).

regular performance and career development review

review based on criteria known to the employee and his or her superior

Note 1: The review is undertaken with the knowledge of the employee at least once per year.

Note 2: The review can include an evaluation by the employee's direct superior, peers, or a wider range of employees. The review can also involve the human resources department.

remuneration

basic salary plus additional amounts paid to a worker

Note: Examples of additional amounts paid to a worker can include those based on years of service, bonuses including cash and equity such as stocks and shares, benefit payments, overtime, time owed, and any additional allowances, such as transportation, living and childcare allowances.

renewable energy source

energy source that is capable of being replenished in a short time through ecological cycles or agricultural processes

Note: Renewable energy sources can include geothermal, wind, solar, hydro, and biomass.

renewable material

material that is derived from plentiful resources that are quickly replenished by ecological cycles or agricultural processes, so that the services provided by these and other linked resources are not endangered and remain available for the next generation

Note: The following references informed the definition of renewable material:

- European Environment Information and Observation Network (EIONET), *GEMET Thesaurus – Renewable Raw Material*, <http://www.eionet.europa.eu/gemet/concept?ns=1&cp=7084>, accessed on 1 September 2016.
- National Non-Food Crops Centre (NNFCC), *Glossary - Renewable Materials*, <http://www.nnfcc.co.uk/glossary>, accessed on 1 September 2016.
- Organisation for Economic Co-operation and Development (OECD), *Resource Productivity in the G8 and the OECD – A report in the Framework of the Kobe 3R Action Plan*, <http://www.oecd.org/env/waste/47944428.pdf>, accessed on 1 September 2016.
- United Nations (UN), European Commission (EC), International Monetary Fund (IMF), Organisation for Economic and Co-operation and Development (OECD), and World Bank, *Integrated Environmental and Economic Accounting – Handbook of National Accounting*, 2003.

reporting period

specific time span covered by the information reported

Note: Unless otherwise stated, the GRI Standards require information from the organization's chosen reporting period.

Reporting Principle

concept that describes the outcomes a report is expected to achieve, and that guides decisions made throughout the reporting process around report content or quality

risk control for diseases

practice that seeks to limit exposure to and transmission of diseases

Scope of GHG emissions

classification of the operational boundaries where GHG emissions occur

Note 1: Scope classifies whether GHG emissions are created by an organization itself, or are created by other related organizations, for example electricity suppliers or logistics companies.

Note 2: There are three classifications of Scope: Scope 1, Scope 2 and Scope 3.

Note 3: The classification of Scope derives from the World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD), 'GHG Protocol Corporate Accounting and Reporting Standard', Revised Edition, 2004.

sector

subdivision of an economy, society or sphere of activity, defined on the basis of some common characteristic

Note: Sector types can include classifications such as the public or private sector, and industry specific categories such as the education, technology, or financial sectors.

security personnel

individuals employed for the purposes of guarding property of the organization; crowd control; loss prevention; and escorting persons, goods, and valuables

senior executive

top ranking member of the management of an organization that includes a Chief Executive Officer (CEO) and individuals reporting directly to the CEO or the highest governance body

Note: Each organization defines which members of its management teams are senior executives.

serious disease

occupational or non-occupational related impairment of health with serious consequences for workers

Note 1: Serious diseases can also impact workers' families and their communities.

Note 2: Serious diseases can include HIV/AIDS, diabetes, repetitive strain injuries (RSI), malaria and stress.

Note 3: Serious diseases can be reported for a specific category of workers (e.g., employees). This is specified in the respective disclosure in the GRI Standards.

service

action of an organization to meet a demand or need

services supported

services that provide a public benefit either through direct payment of operating costs or through staffing the facility or service with an organization's own employees

Note: Public benefit can also include public services.

significant air emission

air emission regulated under international conventions and/or national laws or regulations

Note: Significant air emissions include those listed on environmental permits for an organization's operations.

significant impact on biodiversity

impact that can adversely affect the integrity of a geographic area or region, either directly or indirectly, by substantially changing its ecological features, structures, and functions across its whole area, and over the long term, so that habitat, its population levels, and the particular species that make the habitat important cannot be sustained

Note 1: On a species level, a significant impact causes a population decline or change in distribution so that natural recruitment (reproduction or immigration from unaffected areas) cannot return to former levels within a limited number of generations.

Note 2: A significant impact can also affect subsistence or commercial resource use to the degree that the well-being of users is affected over the long term.

significant operational change

alteration to the organization's pattern of operations that can potentially have significant positive or negative impacts on workers performing the organization's activities

Note: Significant operational change can include restructuring, outsourcing of operations, closures, expansions, new openings, takeovers, sale of all or part of the organization, or mergers.

significant spill

spill that is included in the organization's financial statements, for example due to resulting liabilities, or is recorded as a spill by the organization

spill

accidental release of a hazardous substance that can affect human health, land, vegetation, water bodies, and ground water

stakeholder

entity or individual that can reasonably be expected to be significantly affected by the reporting organization's activities, products and services, or whose actions can reasonably be expected to affect the ability of the organization to successfully implement its strategies and achieve its objectives

Note 1: Stakeholders include entities or individuals whose rights under law or international conventions provide them with legitimate claims vis-à-vis the organization.

Note 2: Stakeholders can include those who are invested in the organization (such as employees and shareholders), as well as those who have other relationships to the organization (such as other workers who are not employees, suppliers, vulnerable groups, local communities, and NGOs or other civil society organizations, among others).

standard benefit:

benefit typically offered to the majority of full-time employees

Note: Standard benefits do not need to be offered to every single full-time employee of the organization. The intention of reporting on standard benefits is to disclose what full-time employees can reasonably expect.

substantiated complaint

written statement by regulatory or similar official body addressed to the organization that identifies breaches of customer privacy, or a complaint lodged with the organization that has been recognized as legitimate by the organization

supplier

organization or person that provides a product or service used in the supply chain of the reporting organization

Note 1: A supplier is further characterized by a genuine direct or indirect commercial relationship with the organization.

Note 2: Examples of suppliers can include, but are not limited to:

- Brokers: Persons or organizations that buy and sell products, services, or assets for others, including contracting agencies that supply labor.
- Consultants: Persons or organizations that provide expert advice and services on a legally recognized professional and commercial basis. Consultants are legally recognized as self-employed or are legally recognized as employees of another organization.
- Contractors: Persons or organizations working onsite or offsite on behalf of an organization. A contractor can contract their own workers directly, or contract sub-contractors or independent contractors.
- Distributors: Persons or organizations that supply products to others.
- Franchisees or licensees: Persons or organizations that are granted a franchise or license by the reporting organization. Franchises and licenses permit specified commercial activities, such as the production and sale of a product.

- Home workers: Persons at home or in other premises of their choice, other than the workplace of the employer, who perform work for remuneration and which results in a product or service as specified by the employer, irrespective of who provides the equipment, materials or other inputs used.
- Independent contractors: Persons or organizations working for an organization, a contractor, or a sub-contractor.
- Manufacturers: Persons or organizations that make products for sale.
- Primary producers: Persons or organizations that grow, harvest, or extract raw materials.
- Sub-contractors: Persons or organizations working onsite or offsite on behalf of an organization that have a direct contractual relationship with a contractor or sub-contractor, but not necessarily with the organization. A sub-contractor can contract their own workers directly or contract independent contractors.
- Wholesalers: Persons or organizations that sell products in large quantities to be retailed by others.

supplier screening

formal or documented process that applies a set of performance criteria as one of the factors in determining whether to proceed in a relationship with a supplier

supply chain

sequence of activities or parties that provides products or services to an organization

sustainable development/sustainability

development that meets the needs of the present without compromising the ability of future generations to meet their own needs

Note 1: Sustainable development encompasses three dimensions: economic, environmental and social.

Note 2: Sustainable development refers to broader environmental and societal interests, rather than to the interests of specific organizations.

Note 3: In the GRI Standards, the terms 'sustainability' and 'sustainable development' are used interchangeably.

termination payment

all payments made and benefits given to a departing executive or member of the highest governance body whose appointment is terminated

Note: Termination payments extend beyond monetary payments to the giving of property and the automatic or accelerated vesting of incentives given in connection with a person's departure from office.

topic

economic, environmental or social subject

Note 1: In the GRI Standards, topics are grouped according to the three dimensions of sustainable development: economic, environmental and social.

Note 2: To prepare a report in accordance with the GRI Standards, an organization is required to report on its material topics.

topic Boundary

description of where the impacts occur for a material topic, and the organization's involvement with those impacts

Note: Topic Boundaries vary based on the topics reported.

total water withdrawal

the sum of all water drawn into the boundaries of the organization from all sources for any use over the course of the reporting period

Note: Sources of water withdrawal can include surface water, ground water, rainwater, and municipal water supply.

two-tier board system

governance system found in some jurisdictions where supervision and management are separated or where local law provides for a supervisory board drawn from non-executives to oversee an executive management board

under-represented social group

population that, relative to its numbers in a given society, has less opportunity to express its economic, social, or political needs and views

Note: Specific groups included under this definition are not uniform for every organization. An organization identifies relevant groups based on its operating context.

value chain

An organization's value chain encompasses the activities that convert input into output by adding value. It includes entities with which the organization has a direct or indirect business relationship and which either (a) supply products or services that contribute to the organization's own products or services, or (b) receive products or services from the organization.

Note 1: This definition is based on United Nations (UN), *The Corporate Responsibility to Respect Human Rights: An Interpretive Guide*, 2012.

Note 2: The value chain covers the full range of an organization's upstream and downstream activities, which encompass the full life cycle of a product or service, from its conception to its end use.

vulnerable group

set or subset of persons with some specific physical, social, political, or economic condition or characteristic that places the group at a higher risk of suffering a burden, or at a risk of suffering a disproportionate burden of the social, economic or environmental impacts of the organization's operations

Note 1: Vulnerable groups can include children and youth, the elderly, people with disabilities, ex-combatants, the internally displaced, refugees or returning refugees, HIV/AIDS-affected households, indigenous peoples, and ethnic minorities.

Note 2: Vulnerabilities and impacts can differ by gender.

waste disposal method

method by which waste is treated or disposed of

Note: Waste disposal methods can include composting, reuse, recycling, recovery, incineration, landfill, deep well injection, and on-site storage.

water recycling and reuse

act of processing used water and wastewater through another cycle before discharge to final treatment and discharge to the environment

Note: Water recycling and reuse can include wastewater recycled back in the same process or higher use of recycled water in the process cycle; wastewater recycled and reused in a different process, but within the same facility; and wastewater reused at another of the organization's facilities.

worker

person that performs work

Note 1: The term 'workers' includes, but is not limited to, employees.

Note 2: Further examples of workers include interns, apprentices, self-employed persons, and persons working for organizations other than the reporting organization, e.g., for suppliers.

Note 3: In the context of the GRI Standards, in some cases it is specified whether a particular subset of workers is to be used.

work-related fatality

death of a worker occurring in the current reporting period, arising from an occupational disease or injury sustained or contracted while performing work that is controlled by the organization or that is being performed in workplaces that the organization controls

Note: Work-related fatalities can be reported for a specific category of workers (e.g., employees). This is specified in the respective disclosure in the GRI Standards.

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