



# Sustainability Topics for Sectors:

What do stakeholders want to know?



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The Global Reporting Initiative (GRI) promotes the use of sustainability reporting as a way for organizations to become more sustainable and contribute to a sustainable global economy.

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 a not-for-profit, network-based organization; its activity involves thousands of professionals and organizations from many sectors, constituencies and regions.

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A sustainable global economy where organizations manage their economic, environmental, social and governance performance and impacts responsibly, and report transparently.

## **MISSION**

To make sustainability reporting standard practice by providing guidance and support to organizations.

## **ABOUT GRI'S RESEARCH AND DEVELOPMENT PUBLICATIONS**

GRI's Research and Development publications investigate issues around reporting, and suggest innovative ways to apply GRI's Reporting Framework, including with other standards.

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# Executive Summary

## Research Objective

The main objective of this project was to collect documentation from different stakeholder groups identifying sustainability topics considered to be relevant by them in relation to the different business activity groups.

In total, 194 organizations related to the different stakeholder groups either contributed directly or were researched as part of this effort. This research generated 2812 topics which were related to 52 business activity groups. Over 600 documents support the 1612 unique topics that have been identified through this process.

## Key Findings

As a result of this global research, this publication presents:

- Lists of relevant sustainability topics for different business activities identified by five stakeholder groups - business associations, labor representatives, civil society organizations, information users, and experts
- Links to an online list of references that support the topics included
- A list of organizations that were researched or that provided information

All material received and researched which supports the content published here can be viewed on the GRI website <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

This research has collected information related to the following business activity groups:

Aerospace and Defense	Food Production - Animal Source Food Production	Public Agencies
Air Freight Transportation and Logistics	Forest and Paper Products - Forestry, Timber, Pulp and Paper, Rubber	Real Estate
Air Transportation - Airlines	Gas Utilities	Retailing
Air Transportation - Airport Services	Ground Transportation - Highways and Railtracks	Semiconductors and Semiconductor Equipment
Automobiles and Components	Ground Transportation - Railroads Transportation	Software and Services
Banks, Diverse Financials and Insurance	Ground Transportation - Trucking Transportation	Solid Waste Management Utilities
Building Products	Healthcare Equipment and Supplies	Specialized Consumer Services
Chemicals	Healthcare Providers and Services, and Healthcare Technology	Technology Hardware and Equipment
Construction Materials	Home Building	Telecommunication Services
Construction and Engineering	Hotels, Restaurants and Leisure, and Tourism Services	Textiles, Apparel, Footwear and Luxury Goods
Consumer Durables, Household and Personal Products	Media	Tires
Containers and Packaging	Mining - Iron, Aluminum, Other Metals	Tobacco
Education Services	Mining - Coal	Trading Companies and Distributors, and Commercial Services and Supplies
Electric Utilities and Independent Power Producers and Energy Traders	Mining - Other (Rare Minerals, Precious Metals and Gems)	Water Transportation - Ports and Services

Electrical Equipment and Machinery	NGO	Water Transportation - Water Transportation
Food and Beverage Processing	Oil and Gas	Water Utilities
Food and Consumer Staples Retailing	Pharmaceuticals, Biotechnology and Life Sciences	
Food Production - Agricultural Production	Professional Services	

Specific content for each activity group can be found from page 19 onwards

# 1. Introduction

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The identification of potentially material topics by sector or industry which are internationally accepted is fundamental for high quality sustainability reporting, both for organizations that report and for users of the reports, and aids other management activities which aim to evaluate the sustainability performance of companies.

In the last 10 years, GRI has been working with a large number of organizations in this field, developing the GRI Sector Supplements called Sector Disclosures in the G4 Guidelines context. Part of this work has entailed discussions with a variety of investors, rating agencies, regulators, companies, and several other stakeholders, about the need to establish an international reference list of relevant sustainability topics, taking into consideration the different stakeholders' perspectives.

The reasons to establish such a list are that:

1. The identification of those relevant sustainability topics which are potentially critical for the organizations' strategies and for society's development would help organizations to identify material topics to be reported on. This, in turn, would improve the quality of sustainability reports and, consequently, their value for information users.
2. Multi-stakeholder efforts, such as those that are the basis for the development of GRI Guidelines, are fundamental in identifying potentially material topics for organizations in general. When considering the international sustainability agenda, it is also very important to recognize that many relevant material topics are sector related.
3. International agreement on relevant topics by sector would lead to some level of comparability and benchmarking.

As a contribution to the advancement of understanding of this matter, in July 2012 GRI initiated a research project to map the sector specific topics that had already been identified by different stakeholders.

As a result of this global research, this publication presents:

- Lists of relevant sustainability topics for different business activities identified by five stakeholder groups - business associations, labor representatives, civil society organizations, information users, and experts
- Links to an online list of references that support the topics included
- A list of organizations that were researched or that provided information.

The lists provide a good indication of the current relevant published sustainability concerns, associated with each business activity group, from the perspectives of different stakeholders. It should be emphasized that these are not exhaustive reference lists nor have they been prepared through the GRI due process, and should therefore not be considered part of the GRI Reporting Framework.

All material, both received and researched, which supports the content published here can be viewed on the GRI website <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

## 2. Methodology and Process

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The project was developed in three stages: a preparatory phase, an information gathering phase and an analysis phase. In this section, the phases and relevant criteria are explained.

### 2.1 Preparatory Phase (July - September 2012)

The objectives of the project and the methodology to be followed were drawn up by the GRI team in consultation with experts in the network.

#### Establishment of the Project Advisory Committee

GRI invited a group of experts on the use of business sector sustainability information to join a Project Advisory Committee, to support the project and provide technical advice<sup>1</sup>.

#### Creation of a Business Activity Group List

For the purposes of this research, GRI compiled a list of business activity groups. This allowed inputs from organizations to be placed where a common understanding of relevant sustainability issues could be developed.

After consulting stakeholders and experts, GRI decided not to adopt any specific sector categorization which could restrict the use of the results. For this research project, "business activity

groups" were created which can easily be matched with pre-existing sector classifications.

The business activity groups were based on existing international sector classifications, such as GICS<sup>2</sup>, GRI<sup>3</sup>, ICB<sup>4</sup>, SAM<sup>5</sup>, and Thomson Reuters<sup>6</sup>. A review of these existing sector classifications showed that they each had different category levels and also had distinct ways of approaching groupings based on specific needs. To be able to collect the relevant information, and to communicate it to organizations using any sector classification, the research project employed a general business activity categorizing approach.

Table 1 shows the list of business activity groups that was created for the research project. Annex 2 provides a description of each activity group.

#### Identification of Relevant Sources of Information

Other preparatory activities included the identification of potential contributors and global organizations in the stakeholder groups to be researched - business associations, labor representatives, civil society organizations, information users, and experts- keeping in mind a balance between different stakeholder groups and regions.

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<sup>1</sup> See page 18 for more information.

<sup>2</sup> MSCI, n.d. Global Industry Classification Standard (GICS) Sector Definitions. [Online] Available at: [www.msci.com/resources/pdfs/GICSSectorDefinitions.pdf](http://www.msci.com/resources/pdfs/GICSSectorDefinitions.pdf) [Accessed 28 March 2013].

<sup>3</sup> Global Reporting Initiative (GRI), 2013. Sustainability Disclosure Database. [Online] Available at: <http://database.globalreporting.org/> [Accessed 28 March 2013].

<sup>4</sup> Industry Classification Benchmark (ICB), 2012. Industry Structure and Definitions. [Online] Available at: [www.icbenchmark.com/ICBDocs/Structure\\_Defs\\_English.pdf](http://www.icbenchmark.com/ICBDocs/Structure_Defs_English.pdf) [Accessed 28 March 2013]

<sup>5</sup> SAM sustainability investing, 2012. The Sustainability Yearbook 2012, s.l.: Robecosam.

<sup>6</sup> Thomson Reuters, 2012. Thomson Reuters Business Classification (TRBC) Quick Guide. [Online] Available at: [www.thomsonreuters.com/content/financial/pdf/i.../trbc\\_quick\\_guide.pdf](http://www.thomsonreuters.com/content/financial/pdf/i.../trbc_quick_guide.pdf) [Accessed 28 March 2013]



**Table 1. List of business activity groups**

BUSINESS ACTIVITY GROUP	
1 Oil and Gas	27 Air Transportation – Airlines
2 Chemicals	28 Air Transportation - Airport Services
3 Construction Materials	29 Water Transportation - Water Transportation
4 Mining - Coal	30 Water Transportation - Ports and Services
5 Mining - Iron, Aluminum, Other Metals	31 Ground Transportation - Railroads Transportation
6 Mining - Other (Rare Minerals, Precious Metals and Gems)	32 Ground Transportation - Trucking Transportation
7 Forest and Paper Products - Forestry, Timber, Pulp and Paper, Rubber	33 Ground Transportation - Highways and Railtracks
8 Aerospace and Defense	34 Banks, Diverse Financials and Insurance
9 Building Products	35 Real Estate
10 Construction and Engineering	36 Software and Services
11 Home Building	37 Technology Hardware and Equipment
12 Electrical Equipment and Machinery	38 Semiconductors and Semiconductor Equipment
13 Containers and Packaging	39 Telecommunication Services
14 Trading Companies and Distributors, and Commercial Services and Supplies	40 Hotels, Restaurants and Leisure, and Tourism Services
15 Professional Services	41 Education Services
16 Automobiles and Components	42 Specialized Consumer Services
17 Tires	43 Media
18 Consumer Durables, Household and Personal Products	44 Healthcare Equipment and Supplies
19 Textiles, Apparel, Footwear and Luxury Goods	45 Healthcare Providers and Services, and Healthcare Technology
20 Tobacco	46 Pharmaceuticals, Biotechnology and Life Sciences
21 Retailing	47 Electric Utilities and Independent Power Producers, and Energy Traders (including fossil, alternative and nuclear energy)
22 Food and Consumer Staples Retailing	48 Gas Utilities
23 Food and Beverage Processing	49 Water Utilities
24 Food Production - Agricultural Production	50 Solid Waste Management Utilities
25 Food Production - Animal Sourcing Food Production	51 NGO
26 Air Freight Transportation and Logistics	52 Public Agencies

## 2.2 Information Gathering Phase (28 September – 14 December 2012)

Information was sourced through two different channels: 1) proposals and information received through a call for topics and 2) internal desk research.

### External Input

The call for contributions was open from 28 September to 14 December 2012. Respondents were invited to use a form that asked for the following information: organization and contact person details; business activity group where the proposed topic could be categorized (more than one group could be mentioned); topic name with a short description and a note about its relevance; and references.

### GRI Internal Desk Research

GRI staff researched available sources and documents published on the websites of international organizations representing a stakeholder group or expert in specific topics. For the desk research, special focus was given to international business associations and civil society organizations, to identify sustainability topics signaled as relevant by them.

## 2.3 Information Analysis Phase (December 2012 – April 2013)

All the information was consolidated in a database, and tables of material topics for each activity group were compiled.

### Analysis - Step 1

A first round of analysis was carried out to identify the topics. This analysis was based on the following information received and/or collected: a named topic, a description, and a text to clarify the type of information and the references that were provided

When the name of a topic proposed through external feedback was too general and the accompanying description was more specific, the topic definition was given detail. This is shown in the following example:

#### Example:

#### *Business Activity Group: Oil and Gas*

A topic identified and suggested by an external respondent was “*Environmental impacts*”.

The description offered was the following:

- *“How the company is meeting energy supply needs while improving operations and products, promoting and improving energy efficiency and minimizing emissions by reporting quantity of GHG emissions...”*
- *How the company addresses management of risks and opportunities related to biodiversity and ecosystem services...*
- *How the company manages impacts on the local environment by reporting quantities of emission into the atmosphere from operations...”*

Identified topics after the analysis:

- *Energy efficiency*
- *GHG emissions*
- *Biodiversity and ecosystem services*
- *Emissions to air*

In some cases, the same reference and explanatory text support a topic related to different activity groups. Proposals which were not supported by a published reference were not included in the results. All the identified topics were included in the database as analyzed material for the second step.

## Analysis - Step 2

All topics were grouped using the following criteria:

### a. Alignment with GRI Aspects.

The results from step 1 were reviewed and analyzed by GRI staff, in order to relate them to the GRI Aspects (Annex 3). This allowed a first grouping of the topics. See the example below.

Example:

Business Activity Group: Oil and Gas

GRI Aspect	Proposed Topic	Topic Specification (if available)	Reference
WATER	Water management	(1)	342
		Petroleum refinery	324
		Process optimization and waste water treatment plants	479
	Water withdrawal		342
		Risks and impacts on fresh water availability	210, 212
		Water consumption and management in water scarce areas	479
EFFLUENTS AND WASTE	Water pollution	Drilling	434
		Drilling site risks	294, 301
		Hydrocarbon discharges from operations	342
		Produced water - Production, treatment and disposal	212, 434
		Refining processes	434
		Slurry pipelines, barge transport and storage caverns	434
	Leakages	(1)	153
		Pipelines	460

(1) No topic specification available.

### **b. Topics identified that are not covered by GRI Aspects.**

Where existing GRI Aspects could not be used to group the proposed topics in a direct way, they were grouped under “Other”.

*Example:*

*Business activity group: Banks, Diverse Financials and Insurance*

<b>GRI Aspect</b>	<b>Proposed Topic</b>	<b>Topic Specification (if available)</b>	<b>Reference</b>
Other	Business lines, products and services	Design to deliver environmental and/or social benefits	206, 533
		Due diligence on environmental and social risks	206
		Environmental and social policies and requirements of product development	206
		ESG risk assessment and management	153, 479, 533
		Investments in forestry activities	46, 391
	Business models	Long-term value creation and short-term value creation	460
	Political accountability	(1)	394, 616

(1) No topic specification available

### **Analysis - Step 3**

Based on the previous grouping, the topic was named to ensure that the wording is consistent, using the following criteria:

- The name of the identified topic should reflect, as much as possible, the issue that makes the topic relevant for the stakeholder for the business activity group in question.
- The name should capture the issue addressed without being too detailed.
- The wording has to be neutral, without showing any judgment, either positive or negative.

With these criteria, the topic was named and included in the Proposed Topic column

Where more specifications were present in the explanations provided externally or in documents found through desk research, these have been included in a separate column in the table – Topic Specification (if available) –. This additional information can include the following: where an issue is relevant; who is affected; its cause; or a combination of factors.

### **Analysis - Step 4**

Although the topic definition was discussed with the Advisory Committee at different stages of the project, to ensure final technical coherence a third party review was carried out by a committee with two GRI technical team members and one external expert. Their final comments, remarks and adjustments were included.

## 3. Analysis of Results

### 3.1 Data Overview

In total, 56 organizations responded to the call for contributions. Additionally, GRI conducted desk research using information available in 145 organizations.

Table 2 shows all organizations whose information has been used in this research. Most of the organizations are business related, including business and trade associations. The second largest group are mediating institutions or experts, such as consultants, academic institutions, governments and inter-governmental institutions, and think tanks. The third largest constituency comprises civil society organizations including Non-Governmental organizations.

In some cases, organizations that provided proposals were also researched by GRI staff.

**Table 2. Total number of responding and/or researched organizations per constituency and source**

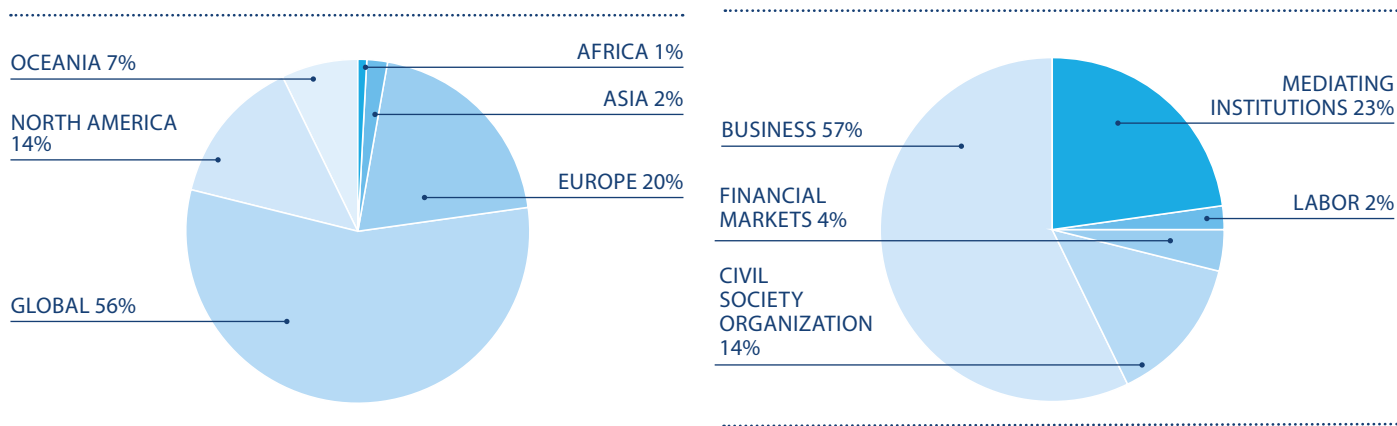
	Business	Civil Society Organization	Financial Markets & Information Users	Labor	Mediating Institution	Total
External contributions	31	6	5	1	13	56
GRI Internal research	84	21	4	2	34	145
<b>Total</b>	<b>115</b>	<b>27</b>	<b>9</b>	<b>3</b>	<b>47</b>	<b>201</b>

Table 3 shows the number of included organizations by constituency groups and their reach, whether global or regional. Some of these organizations operate in a single country within a region. Over 56 % of the organizations whose information contributed to the research are global organizations, demonstrating the inclusion of relevant worldwide perspectives on sustainability issues.

**Table 3. Organizations included in the research per constituency and region**

	Business	Civil Society Organization	Financial Markets & Information Users	Labor	Mediating Institution	Total
Global	55	22	6	3	24	110
Africa	1	–	–	–	1	2
Asia	2	–	–	–	1	3
Europe	26	2	1	–	9	38
North America	17	3	1	–	7	28
Oceania	11	–	–	–	2	13
<b>Total</b>	<b>112</b>	<b>27</b>	<b>8</b>	<b>3</b>	<b>44</b>	<b>194</b>

**Figure 1. Organizations included in the research per region and constituency**



In total, 2,812 topics were proposed (Table 4). Of these, 24% came from suggestions put forward by external organizations and 76% were based on the desk research. The table shows that the number of topics proposed by those organizations representing business interests - business and financial markets and information users – equate to 58% of the proposals.

Note: GRI's existing sector guidance was also considered during the desk research process as the Sector Supplements and Pilot Version result from previous sector related research activities. They were also referred to by respondents in support of their topic proposals.

**Table 4. Total number of proposed topics per constituency and source**

	Business	Civil Society Organization	Financial Markets & Information Users	Labor	Mediating Institution	Total
External inputs	120	64	195	3	293	675
GRI Internal research	84	768	777	11	497	2137
<b>Total</b>	<b>204</b>	<b>832</b>	<b>972</b>	<b>14</b>	<b>790</b>	<b>2812</b>

**Figure 2. Proposed topics per constituency**

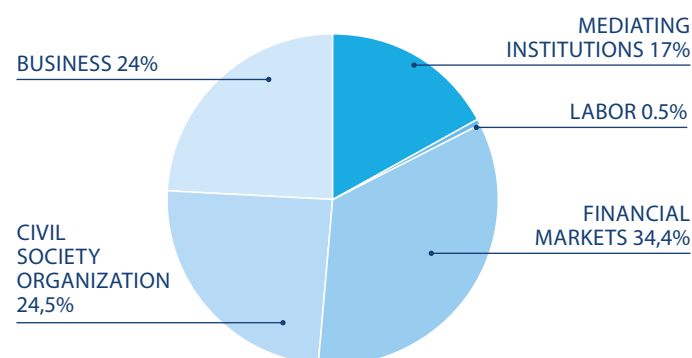


Table 5 shows the final number of topics that resulted after analyzing the content of each of the proposed topics. In total, 1612 topics were defined. The research shows the identification of topics for all business activity groups. In 63% of the business activity groups (33) more than 20 topics were identified, where 12 of them show over 40 topics. For 10 business activity groups the research has identified less than 10 sustainability topics.

**Table 5. Number of topics identified by business activity groups**

Business Activity Group	Number of topics
1 Oil and Gas	96
2 Chemicals	45
3 Construction Materials	28
Mining (Combined list)	91
4 Mining - Coal (Specific topics)	1
5 Mining - Iron, Aluminum, Other Metals (Specific topics)	19
6 Mining - Other (Rare Minerals, Precious Metals and Gems) (Specific topics)	11
7 Forest and Paper Products - Forestry, Timber, Pulp and Paper, Rubber	71
8 Aerospace and Defense	16
9 Building Products	9
Construction and Home Building (Combined list)	68
10 Construction and Engineering (Specific topics)	3
11 Home Building (Specific topics)	0
12 Electrical Equipment and Machinery	20
13 Containers and Packaging	10
14 Trading Companies and Distributors, and Commercial Services and Supplies	11
15 Professional Services	13
16 Automobiles and Components	34
17 Tires	11
18 Consumer Durables, Household and Personal Products	22

	<b>Business Activity Group</b>	<b>Number of topics</b>
19	Textiles, Apparel, Footwear and Luxury Goods	59
20	Tobacco	7
21	Retailing	33
22	Food and Consumer Staples Retailing	18
23	Food and Beverage Processing	78
	Food Production (Combined list)	69
24	Food Production - Agricultural Production (Specific topics)	13
25	Food Production - Animal Source Food Production (Specific topics)	26
26	Air Freight Transportation and Logistics	31
27	Air Transportation - Airlines	22
28	Air Transportation - Airport Services	39
29	Water Transportation - Water Transportation	15
30	Water Transportation - Ports and Services	19
31	Ground Transportation - Railroads Transportation	8
32	Ground Transportation - Trucking Transportation	10
33	Ground Transportation - Highways and Railtracks	25
34	Banks, Diverse Financials and Insurance	42
35	Real Estate	31
36	Software and Services	33
	Technology and Semiconductors (Combined list)	43
37	Technology Hardware and Equipment (Specific topics)	20
38	Semiconductors and Semiconductor Equipment (Specific topics)	2
39	Telecommunication Services	30
40	Hotels, Restaurants and Leisure, and Tourism Services	31
41	Education Services	20
42	Specialized Consumer Services	3
43	Media	50
44	Healthcare Equipment and Supplies	8
45	Healthcare Providers and Services, and Healthcare Technology	21
46	Pharmaceuticals, Biotechnology and Life Sciences	36
47	Electric Utilities and Independent Power Producers and Energy Traders (including fossil, alternative and nuclear energy)	71
48	Gas Utilities	7
49	Water Utilities	32
50	Solid Waste Management Utilities	39
51	NGO	30
52	Public Agencies	12
	<b>TOTAL</b>	<b>1612</b>



## 3.2 Results

The research results are presented in 47 tables in section 5. Each table provides the following information:

- Topics were organized under the three sustainability pillars: Economic, Environmental and Social. An additional group, “Other”, was added to include those topics that could not be directly included in one of the three pillars, or that referred to more than one pillar
- **The Topic name.** The topic is divided into two columns. The first column, “Proposed Topic”, lists a generic topic name. The second one, “Topic Specification”, provides additional information if available
- **References.** A number(s) is provided to identify the relevant supporting documentation for each topic, linked to the list of references that can be found on the GRI website <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>
- The **constituency** type of the organization that supports the topic.

More detailed information is provided on the GRI website <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>.

Methodological remarks:

1. In some cases, the same topic was submitted by multiple organizations using different wording. In this case a common name has been provided following the rule already described above. This name has been provided in the “Topic” column.

2. In some cases, the topic had been submitted and specific additional information was provided, such as where an issue occurs, who is responsible, and in which part of a process. This additional information is provided in the “Topic Specification” column.
3. In some cases, the same issue was raised as relevant in more than one activity group. In these cases, the same name was given to the topic in question for all the different activity groups.

Example: Migrant workers have been highlighted as a potentially material issue affecting several activity groups. This topic has been included in all the relevant activity groups under that name.

4. In some cases, there is a significant overlap of topics amongst different activity groups. In cases where these groups relate to the same main activity, and where the overlap of topics was more than 50%, the groups are listed in one table. Topics that did not overlap, i.e. were specific to a particular activity, are identified as such at the end of the list. For example, this is the case for: Food Production - Agricultural Production and Food Production – Animal source food production; and Construction and Engineering and Home Building and Technology Hardware and Equipment, and Semiconductors and Semiconductors Equipment.

As can be seen, the intention is not to produce lists of topics that are highly detailed. They introduce the different sustainability issues through the eyes of various stakeholders.

## 4. Project Contributors and Information Sources

### Advisory Committee

GRI appointed an Advisory Group of experts and information users to support this project and provide technical advice.

**Table 6. Project Advisory Committee members**

Name	Organization
Tamara Hardegger, Product Manager ESG - ASSET4	Thomson Reuters
Jayn Harding, Principal Advisor	ESG - FTSE Group
Andrew Howard	Independent
Julia Kochetygova, Senior Director	S&P DOW JONES INDICES
Linda-Éling Lee, PhD , Executive Director, Global Head of ESG Ratings Research	MSCI
Rina Levy, ESG Analyst	Bloomberg
Daniel Wild, PhD, Head of Research	RobecoSAM AG

### Technical Review

Carlota Garcia-Manas, Head of Research, EIRIS

Bastian Buck, Senior Manager – Reporting Framework, GRI

Maaïke Fleur, Senior Manager – Reporting Framework, GRI

### Information Sources

The data that support the results of the Topic Research were provided and collected from 194 organizations. In Annex 2 a complete list of these organizations is provided. The same table indicates whether information was provided by an external contributor or is the result of GRI desk research.

## 5. Topics by Business Activity Group

The lists are to be considered as an initial point of reference when organizations or information users are identifying sustainability topics they wish to assess. They provide a good indication of the current relevant sustainability concerns associated with each business activity group, from the perspectives of different stakeholders.

It should be emphasized that these are not exhaustive reference lists, and that they result from a research project. They have not been prepared through the GRI due process and should therefore not be considered part of the GRI Reporting Framework.

The tables for each Business Activity Group can be found by using the following index

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44 Healthcare Equipment and Supplies	120
45 Healthcare Providers and Services, and Healthcare Technology	121
46 Pharmaceuticals, Biotechnology and Life Sciences	123
47 Electric Utilities and Independent Power Producers and Energy Traders (including fossil, alternative and nuclear energy)	125
48 Gas Utilities	130
49 Water Utilities	131
50 Solid Waste Management Utilities	133
51 NGO	136
52 Public Agencies	138

## 1 – Oil and Gas – 96 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Drilling contractors or owners of drilling rigs that contract their services for drilling wells. Integrated oil companies and companies engaged in the exploration and production of oil and gas, as well as at least one other significant activity in either refining, marketing or transportation. Companies engaged in the refining and marketing of oil, gas and/or refined products not classified as Independent Power Producers & Energy Traders. Companies engaged in the storage and/or transportation of oil, gas and/or refined products. Includes diversified midstream natural gas companies facing competitive markets, oil and refined product pipelines, coal slurry pipelines and oil & gas shipping companies.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
Economic	Carbon abatement and offsetting		Business	479	
	Payments to governments		Civil Society Organization	212*	
		Extractive Industries Transparency Initiative (EITI)	Financial Markets & Information Users	172, 409	
		Revenue and royalties	Business	479	
		Taxes	Mediating Institution	449	
		Taxes, revenue, royalties and bonuses	Civil Society Organization	432, 454	
		Strategy to address risks and opportunities from climate change	Civil Society Organization	212*	
		Tendering processes	Business	479	
		Indirect economic impacts	Infrastructure, services and impacts on the local economy	Civil Society Organization	212*
		Local employment		Business	479
		Local employability enhancement	Civil Society Organization	212*	
	Local supply chain development		Civil Society Organization	212*	
Environmental	Energy efficiency of end products		Business	342	
		Fuel and other products	Civil Society Organization	212*	
	Energy efficiency of operations		Business, Financial Markets & Information Users	342, 409	

## 1 – Oil and Gas – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>	
Environmental	Energy efficiency of operations	Energy consumption and reduction	Business	210	
	Water management			Business	342
		Petroleum refinery		Business	324
		Process optimization and waste water treatment plants		Business	479
	Water withdrawal			Business	342
		Risks and impacts on fresh water availability		Business, Civil Society Organization	210, 212*
		Water consumption and management in water scarce areas		Business	479
	Biodiversity and ecosystem services (BES) impact management			Business	270, 271, 342, 479
		Coastal ecosystems		Business	272
		Terrestrial, fresh water and marine environment		Civil Society Organization	212*
	Emissions to air - GHG emissions	Production, refining and product end use		Business	479
		Management and reduction strategies		Business	210, 328, 547
	Emissions to air - GHG emissions and other emissions	Production, refining and product end use		Business, Civil Society Organization	212*, 342
	Emissions to air			Financial Markets & Information Users, Mediating Institution	109, 153
		Flaring and venting		Civil Society Organization, Financial Markets & Information Users	212*, 409
		Hydrocarbons and/or combustion products		Business, Civil Society Organization	212*, 320, 326
Drilling waste			Financial Markets & Information Users	409	
	Treatment and disposal		Civil Society Organization	212*	

## 1 – Oil and Gas – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
Environmental	Leakages		Financial Markets & Information Users	153	
		Pipelines	Financial Markets & Information Users	460	
	Oil/gas spills		Business, Financial Markets & Information Users	153, 342	
		Management, prevention and emergency preparedness	Business, Civil Society Organization	212*, 319, 321	
	Spills	Human health and environmental consequences	Business	479	
	Tailings waste	Oil/tar sands operations	Civil Society Organization	212*	
	Water pollution	Drilling		Mediating Institution	434
		Drilling site risks		Mediating Institution	294, 301
		Hydrocarbon discharges from operations		Business	342
		Produced water - Production, treatment and disposal		Civil Society Organization, Mediating Institution	212*, 434
		Refining processes		Mediating Institution	434
		Slurry pipelines, barge transport and storage caverns		Mediating Institution	434
	Fires and explosions		Business	479	
	Remediation, reclamation and decommissioning	Expenditures		Financial Markets & Information Users	153
Process management			Civil Society Organization	212*	
Reclamation of toxic waste ponds in oil sands operations			Business	479	
Social	Employment practices	Diversity and equal opportunity	Business	90	
		Contractors, subcontractors and migrant workers	Civil Society Organization	212*	
	Labor management relations	Strikes and/or lock-outs	Business	521	
	Occupational health and safety management		Business	479	
		Contractors and subcontractors	Financial Markets & Information Users	409	

## 1 – Oil and Gas – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>	
Social	Occupational health and safety management	Education and training on health and safety issues	Business	210	
		Field operations	Business	275, 269	
	Occupational health and safety risks		Business, Civil Society Organization, Financial Markets & Information Users	153, 212*, 479	
		Flammable hydrocarbons	Business	342	
	Employment practices	Training and development	Business	342	
	Migrant workers	Recruitment and employment	Mediating Institution	253	
	Impacts on local communities	Assessment and mitigation of impacts on local communities	Business, Civil Society Organization	212*, 342	
	Local community resettlement		Civil Society Organization, Mediating Institution	66, 212*	
	Public policy positions and lobbying		Civil Society Organization	212*	
		Climate change policies	Business	210	
	Corruption			Business	479
			Administrative stewardship of land	Civil Society Organization	510
			Anti-corruption management	Civil Society Organization	212*
			Organization and business partners' anti-corruption management	Business	342
			Relations with governments	Financial Markets & Information Users	172, 409
	Risks and conflicts with local communities and indigenous peoples		Business, Financial Markets & Information Users	322, 325, 409	
	Indigenous peoples rights	Adherence to international agreements (e.g. Equator Principles and Free Prior and Informed Consent (FPIC) of Indigenous Peoples)	Civil Society Organization	431, 466	
Engagement processes		Business, Civil Society Organization	212*, 479		
Human rights impacts	Operations and supply chain	Mediating Institution	258		



## 1 – Oil and Gas – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Social	Security practices in sensitive and/or conflict-affected areas		Business	479
		Company staff and third party security personnel	Civil Society Organization	212*
		Security of pipeline systems	Financial Markets & Information Users	460
	Water use rights	Local communities' water use rights	Mediating Institution	252
	Fuel quality	Benzene, lead and sulfur content	Civil Society Organization	212*
	Eco-efficient technological innovation	Application of biotechnology	Mediating Institution	417
	Emergency preparedness	Local community engagement	Civil Society Organization	212*
	Process safety		Business, Labor	18, 245
	Process safety and asset integrity		Business, Civil Society Organization	212*, 273, 274
Other	Renewable energy technology	Research and development	Civil Society Organization	212*
	Corporate governance	Code of Ethics	Mediating Institution	449
		Executive Board compensation	Business	521
		Gender participation on governance bodies	Financial Markets & Information Users	389
	Oil and gas reserves		Civil Society Organization	212*
	Biofuel production	Certification scheme	Business	323
		GHG emissions	Mediating Institution	248
		Land use management and conflict of use	Business, Mediating Institution	323, 248
		Sustainability criteria	Civil Society Organization, Financial Markets & Information Users	212*, 409
		Water footprint	Business	327
	Emergency management system	Liquid Petroleum Gas (LP Gas)	Business	600, 601
	Near accidents management		Civil Society Organization	212*

## 1 – Oil and Gas – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>
Other	Political accountability		Financial Markets & Information Users	394, 616
	Unconventional and hard-to-access oil/gas reserves exploitation	Environmental risks and accidents	Financial Markets & Information Users	409

*\*GRI Sector Guidance*

## 2 – Chemicals – 45 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Companies that primarily produce industrial chemicals and basic chemicals. Including but not limited to plastics, synthetic fibers, films, commodity-based paints & pigments, explosives, and petrochemicals. Producers of fertilizers, pesticides, potash or other agriculture-related chemicals. Manufacturers of industrial gases. Companies that primarily produce high value-added chemicals used in the manufacture of a wide variety of products, including but not limited to fine chemicals, additives, advanced polymers, adhesives, sealants and specialty paints, pigments and coatings.

Sustainability Category	Proposed Topic (if available)	Topic Specification (if available)	Constituency	Reference°
Environmental	Materials sourcing	Renewable raw materials	Financial Markets & Information Users	407
	Raw material base diversification		Business	41
	Energy efficiency of operations and end products	Energy consumption management and improvement	Business, Financial Markets & Information Users, Mediating Institution	1, 39, 262, 281, 283, 407
	Carbon footprint	Product transportation	Business	373
	Emissions to air		Financial Markets & Information Users	153
	Emissions to air - GHG emissions	Management and reduction strategies	Business	40, 281, 283, 284, 350
	Emissions to air - GHG emissions and other emissions	Production and power generation	Financial Markets & Information Users	262, 407
	Water use efficiency	Water consumption management and reduction	Business, Financial Markets & Information Users	42, 69, 153, 281, 283
	Water withdrawal	Water consumption and management in water scarce areas	Financial Markets & Information Users	543
	Biodiversity and ecosystem services (BES) impact management		Business	37
	Wastewater	Management and treatment	Business	69
	Water pollution	Fire fighting water run-off	Mediating Institution	318

## 2 – Chemicals – Cont.

Sustainability Category	Proposed Topic (if available)	Topic Specification (if available)	Constituency	Reference°
Environmental	Water Pollution	Production process and use of end products	Business, Financial Markets & Information Users	42, 153, 281, 283
	Life Cycle Assessment (LCA) of products	Chemicals and chemical products	Mediating Institution	529
		Impacts on environment and on human health by chemicals and chemical products	Financial Markets & Information Users	407, 413
		Nanotechnology	Financial Markets & Information Users	407, 413
	Plastic	Civil Society Organization	353, 367	
Social	Human and labor rights management		Business	479, 540
	Occupational health and safety management		Business	282, 283, 479
		Plant operation and freight transport	Financial Markets & Information Users	139, 407
	Occupational health and safety risks	Exposure to toxic chemicals	Mediating Institution	529
	Labor conditions	Human capital development	Business	38
	Process and product innovation	Innovation management process	Financial Markets & Information Users	108
	Process and product innovation	Life Cycle Assessment (LCA) of chemical products	Business	165, 285
			Product stewardship	Financial Markets & Information Users
		Application of biotechnology	Mediating Institution	417
		Innovation and chemical product development	Financial Markets & Information Users	460
	Process and product innovation	Investment and research in innovation of chemical products	Business	69
Life Cycle Assessment (LCA) of chemical products		Business, Mediating Institution	68, 165, 528	
Safer chemicals, solvents and auxiliaries		Civil Society Organization, Financial Markets & Information Users, Mediating Institution	19, 165, 460	

## 2 – Chemicals – Cont.

Sustainability Category	Proposed Topic (if available)	Topic Specification (if available)	Constituency	Reference <sup>o</sup>
Social	Product safety information and communications	Product toxicity	Business	479
		Risk assessment of products	Business, Financial Markets & Information Users	36, 250, 251, 407, 413
	Product stewardship management system		Financial Markets & Information Users	460
	International chemical industry regulations and/or agreements		Business, Mediating Institution	165, 479
		Responsible Care Global Charter	Business, Financial Markets & Information Users	139, 282, 283, 407
	Anti-competitive practices		Mediating Institution	165
	Emergency preparedness	Local community engagement	Financial Markets & Information Users	139, 407
	Political funding	Contributions to political parties	Financial Markets & Information Users	153
	Process safety	Chemical industry accident prevention, preparedness and response	Business, Financial Markets & Information Users	70, 139, 407, 424, 493
		Maintenance and safety of production sites and plants	Business, Financial Markets & Information Users	15, 153, 439
Other	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389
	Quality and safety management system	Transport of dangerous goods	Business	138, 140
	Plastic products production	Adherence to international chemical industry regulations and/or agreements	Financial Markets & Information Users	217, 298
	Political accountability		Financial Markets & Information Users	394, 616
	Sourcing strategy and policies	Environmental and social standards of suppliers and contractors for plastics	Civil Society Organization, Financial Markets & Information Users	153, 217, 298

### 3 – Construction Materials – 28 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Manufacturers of construction materials including sand, clay, gypsum, lime, aggregates, cement, concrete, and bricks. Other finished or semi-finished building materials are included in Building Products.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Materials	Alternative materials use in production	Financial Markets & Information Users	262, 396
	Materials sourcing	Wood-based products from responsibly managed forests	Civil Society Organization	185, 569
	Production, recycling and reuse of by-products		Business	611
	Life Cycle Assessment (LCA) of construction materials		Financial Markets & Information Users, Mediating Institution	460, 475, 546
		Road construction materials	Mediating Institution	467, 486
	Energy efficiency of end products		Business, Financial Markets & Information Users	263, 396, 460, 479
	Energy efficiency of operations		Financial Markets & Information Users	263, 396
		Melting or firing processes	Financial Markets & Information Users	262, 396
	Water consumption		Financial Markets & Information Users	153
		Material extraction sites	Financial Markets & Information Users	396
	Water efficiency of end products		Financial Markets & Information Users	460
	Biodiversity management	Material extraction sites	Financial Markets & Information Users	396
	Emissions to air	Production of construction materials	Financial Markets & Information Users, Mediating Institution	109, 153

### 3 – Construction Materials – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Emissions to air	Production of construction materials (e.g. bricks, cement, glass, and some insulation materials)	Financial Markets & Information Users	262, 396
	Emissions to air - Fugitive emissions	Dust	Financial Markets & Information Users	396
	Emissions to air - GHG emissions	Management and reduction	Business	210
	Waste management	Material extraction sites	Financial Markets & Information Users	153, 396
	Land management and site rehabilitation	Material extraction sites	Financial Markets & Information Users	396
	Noise		Financial Markets & Information Users	396
Social	Occupational and consumer health and safety management	Production and product use	Financial Markets & Information Users	153, 396
	Child labor and forced labor		Financial Markets & Information Users	396
	Land use rights	Local communities and indigenous peoples	Mediating Institution	255
	Migrant workers	Recruitment and employment	Mediating Institution	253
	Product design	Reuse and recycling options of construction materials	Financial Markets & Information Users	460
	Timber trafficking and laundering		Civil Society Organization	186, 512
Other	Corporate governance	Executive Board compensation	Business	521
		Gender participation on governance bodies	Financial Markets & Information Users	389
	Political accountability		Financial Markets & Information Users	394, 616

## Mining – 91 Common Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

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### 4 – Mining – Coal – 1 Specific Topic

Companies engaged in the exploration and diversified production or extraction of coal mining including metallurgical (coking). Companies primarily involved in the production and mining of coal. Includes bituminous (thermal) coal-mining companies.

### 5 – Mining – Iron, Aluminum, Other Metals – 19 Specific Topics

Producers of iron ore mining and steel and related products. Producers of aluminum and related products, including companies that mine or process bauxite and companies that recycle aluminum to produce finished or semi-finished products. Excludes companies that primarily produce aluminum building materials classified as Building Products. Companies engaged in the diversified production or extraction of materials including but not limited to nonferrous metals, salt and borate, and phosphate rock. Companies engaged in the diversified production or extraction of metals and minerals not classified elsewhere.

### 6 – Mining – Other (Rare Minerals, Precious Metals and Gems) – 11 Specific Topics

Companies engaged in the exploration and production of gold and related products. Companies mining precious metals and minerals like platinum, silver and other precious metals.

Companies engaged in the exploration and production of rare minerals (e.g., uranium).

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
<b>Mining – Common Topics</b>				
Economic	Payments to governments	Extractive Industries Transparency Initiative (EITI)	Civil Society Organization	210*
		Taxes, revenue, royalties and bonuses	Civil Society Organization, Mediating Institution	432, 449, 454
	Local employment		Civil Society Organization, Financial Markets & Information Users	210*, 408
	Indirect economic impacts	Local community	Financial Markets & Information Users	210*
Environmental	Materials stewardship	Life Cycle Assessment (LCA)	Civil Society Organization	210*
	Energy efficiency of operations	Energy consumption and energy reduction	Business, Financial Markets & Information Users	210*, 262, 401
		Energy-efficient process design	Financial Markets & Information Users	262, 401
		Mineral and metal extraction industry	Business	341



#### 4, 5, 6 – Mining – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Water management	Recycled water and fresh water use	Business, Financial Markets & Information Users	210*, 289, 292
	Water withdrawal		Financial Markets & Information Users, Mediating Institution	109, 153
		Water consumption and impacts on fresh water sources	Business, Financial Markets & Information Users, Mediating Institution	109, 153, 210*, 368
		Water consumption and management in water scarce areas	Business, Financial Markets & Information Users	210*
	Biodiversity and ecosystem services (BES) impact management		Civil Society Organization	210*
		Biodiversity offsets	Civil Society Organization	210*
		Community resettlement	Mediating Institution	299, 459
	Disturbed and rehabilitated land		Mediating Institution	384
		Extraction sites, infrastructure, or other production activities	Civil Society Organization	210*
	Emissions to air		Financial Markets & Information Users, Mediating Institution	109, 153
		Fire breakouts	Business	479
	Emissions to air - Fugitive emissions		Mediating Institution	109
		Mining and processing	Civil Society Organization, Mediating Institution	210*, 542
	Emissions to air - GHG emissions	Management and reduction strategies	Business	210*, 297, 476
	Emissions to air - GHG emissions and other emissions		Business	210*
		GHG, heavy metals, dioxins and furans in steel production	Financial Markets & Information Users	460
	Acid drainage	Acid rock drainage (ARD) or acid mine drainage (AMD) management	Mediating Institution	542

#### 4, 5, 6 – Mining – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
Environmental	Mining waste management	Overburden, waste rock, tailings, sludge - Risks, storage and disposal	Civil Society Organization, Financial Markets & Information Users	210*, 408	
	Soil pollution	Acid drainage from mine waste rock, tailings or mine structures	Financial Markets & Information Users, Mediating Institution	408, 542	
	Spills	Spillage of tailings, slime, or other significant process materials	Civil Society Organization	210*	
	Waste management	Mining and mineral processing	Tailings dams	Business	356
				Financial Markets & Information Users	368
	Water pollution			Financial Markets & Information Users	153
				Financial Markets & Information Users, Mediating Institution	408, 542
				Mediating Institution	434
				Mediating Institution	542
				Mediating Institution	434
				Financial Markets & Information Users	408
				Business, Mediating Institution	434, 479
				Business	75, 291
	Land use	Geological risk assessments	Financial Markets & Information Users	408	
	Noise and vibration		Civil Society Organization, Mediating Institution	210*, 384	
	Remediation, reclamation and decommissioning	Local community involvement	Financial Markets & Information Users, Mediating Institution	408, 542	
		Process management	Financial Markets & Information Users	460	
		Process management and financial provisions	Civil Society Organization	210*	

#### 4, 5, 6 – Mining – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
Environmental	Remediation, reclamation and decommissioning	Process management, disposal of waste rock and tailings	Financial Markets & Information Users	408	
Social	Labor conditions	Freedom of association	Civil Society Organization	210*	
		Contractors	Civil Society Organization	210*	
		Labor management relations	Financial Markets & Information Users	368	
	Employee relations	Strikes and/or lock-outs	Civil Society Organization	210*	
		Migrant workers	Human trafficking risks	Mediating Institution	249
		Recruitment and employment	Mediating Institution	253	
	Occupational health and safety management	Business, Financial Markets & Information Users	210*, 368, 460		
		Education and training on health and safety issues	Business, Financial Markets & Information Users, Civil Society Organization	210*	
		Maintenance and safety of production sites and plants	Business, Civil Society Organization	210*, 479	
		Risks of accidents - Employees, contractors and subcontractors	Financial Markets & Information Users	210*, 293, 401	
		Occupational health and safety risks	Business, Financial Markets & Information Users	153, 210*, 460	
	Accidents		Civil Society Organization	210*	
	Dust, noise, cold, limited lighting and HIV/AIDS		Business	479	
	Exposure to toxic chemicals		Business, Mediating Institution	305, 529	
	Fatalities, injuries and illnesses		Financial Markets & Information Users	210*	
	Occupational health and safety risks	HIV/AIDS, malaria and tuberculosis	Financial Markets & Information Users	368	
		Transport and extraction	Business	479	
		Executive and middle-management education on sustainability	Business	64	

#### 4, 5, 6 – Mining – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>	
Social	Sustainable behavior promotion	Incentives for employees to care about organization's sustainable performance	Business	28, 103	
	Local community engagement			Business, Financial Markets & Information Users	210*
			Community development and negative impact mitigation	Civil Society Organization	210*
			Information, consultation and participation mechanisms	Financial Markets & Information Users	408
			Social inclusion	Civil Society Organization	210*
	Local communities and indigenous peoples rights	Risks and conflicts with local communities and indigenous peoples	Financial Markets & Information Users	210*, 401, 558	
	Land use	Payments to local communities	Civil Society Organization	210*	
	Land use and customary rights	Risks and conflicts with local communities and indigenous peoples	Business, Civil Society Organization	210*	
	Land use rights	Risks and conflicts with local communities and indigenous peoples	Financial Markets & Information Users, Mediating Institution	255, 460	
	Community resettlement	Voluntary and/or involuntary resettlement	Civil Society Organization, Financial Markets & Information Users, Mediating Institution	66, 210*, 460	
	Corruption		Financial Markets & Information Users	460	
	Public policy positions and lobbying		Business	210*	
	Bonded labor		Mediating Institution	66	
	Security practices	Security forces	Financial Markets & Information Users	460	
	Indigenous peoples rights		Adherence to international agreements (e.g. Equator Principles and Free Prior and Informed Consent (FPIC) of Indigenous Peoples)	Civil Society Organization	361, 482
		Risks and conflicts with indigenous peoples	Civil Society Organization	210*	

#### 4, 5, 6 – Mining – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Social	Emergency preparedness	Local community engagement	Civil Society Organization	210*
	Process safety	Safety management systems	Business	479
		Adherence to international, national and local best practices/ norms	Business	134, 290
Other	Artisanal and small-scale mining (ASM)	Risk management and mitigation	Civil Society Organization	210*
	Corporate governance	Code of Ethics	Mediating Institution	449
		Gender participation on governance bodies	Financial Markets & Information Users	389
	Political accountability		Financial Markets & Information Users	394, 616
	Stakeholder relations to conduct business	Government, community and NGO	Business	479
		Social license to operate	Financial Markets & Information Users	368
		Stakeholder identification	Business	64
	Supplier screening	Labor conditions in the supply chain	Business	479
<b>Mining – Coal – Specific Topics</b>				
Other	Sourcing strategy and policies	ESG standards of suppliers and contractors	Civil Society Organization	153
<b>Mining - Iron, Aluminum, Other Metals – Specific Topics</b>				
Economic	Carbon abatement and offsetting	Carbon reduction initiatives	Business	479
	Materials stewardship	Recycled input materials use	Business, Civil Society Organization	210*, 521
	Energy consumption	Smelting and refining processes	Financial Markets & Information Users	368
	Energy efficiency of operations	Bauxite processing and aluminum production	Financial Markets & Information Users, Mediating Institution	268, 460
		Recycled steel (scrap) use	Business	521
		Steel production, use of reduction agents (e.g., coal, coke)	Business	65, 613

#### 4, 5, 6 – Mining – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>
Environmental	Emissions to air - GHG emissions	Management and reduction of CO <sub>2</sub> emissions in steel production	Business, Financial Markets & Information Users	65, 460, 613
		Transport of materials to smelting facilities	Business	476
	Soil pollution	Bauxite residue	Financial Markets & Information Users	153
		Chemical treatment of ores	Financial Markets & Information Users	408
	Water pollution	Mining and processing	Business	479
	Hazardous waste	Spent Pot Lining (SPL) in aluminum production	Financial Markets & Information Users	153
	Waste management	Aluminum production	Financial Markets & Information Users	460
		Recycling and reuse of waste in steel production	Financial Markets & Information Users	460
		Recycling and reuse of steel scraps and by-products in steel production	Mediating Institution	612, 614
	Water withdrawal	Water consumption and impacts on fresh water sources	Mediating Institution	384
Chemicals management	Cyanide	Mediating Institution	542	
Other	Reserves		Financial Markets & Information Users	460
	Stakeholder relations to conduct business	Social license to operate	Financial Markets & Information Users	460

#### Mining - Other (Rare Minerals, Precious Metals and Gems) - Specific Topics

Environmental	Materials stewardship	Recycled input materials use	Civil Society Organization	210*
	Energy efficiency of operations	Recovery and use of secondary raw materials	Financial Markets & Information Users	262, 401
	Energy consumption	Smelting and refining processes	Financial Markets & Information Users	368
	Radioactive waste	Risks, storage and disposal	Civil Society Organization	45
	Remediation, reclamation and decommissioning	Nuclear power reactors and plant decommissioning	Mediating Institution	530
		Radioactive waste management and disposal	Mediating Institution	530

#### 4, 5, 6 – Mining – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Social	Human rights abuses	Rare metal ores (tin, tantalum, tungsten and gold) extraction, transport or trade	Mediating Institution	56
	Labor conditions	Employee training and development	Financial Markets & Information Users	210*
	Labor management relations	Employee relations	Financial Markets & Information Users	210*
Other	Corporate governance	Employee participation	Business	479
	Reserves		Financial Markets & Information Users	460

\*GRI Sector Guidance

## 7 – Forest and Paper Products – Forestry, Timber, Pulp and Paper, Rubber – 71 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

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Owners and Operators of timber tracks, forest tree nurseries and sawmills. Manufacturers of timber and related wood products. Includes lumber for the building industry. Producers, converters, manufacturers' merchants of all grades of paper. Manufacturers of paper and cardboard containers and packaging. Does not include makers of printed forms and paper items. Includes rubber and other forest products.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
Economic	REDD deals (Reducing Emissions from Deforestation and Forest Degradation (REDD))		Civil Society Organization	218, 230	
	GHG sequestration		Mediating Institution	541	
	Indirect economic impacts	Local community	Business	286, 287	
Environmental	Materials sourcing	Wood and/or fiber processing	Financial Markets & Information Users	402, 404	
	Recycled fiber use	Paper and wood production	Business	286, 287	
	Energy consumption	Type of energy source	Business, Financial Markets & Information Users	74, 404	
	Water consumption			Business	74
			Paper production	Business	521
			Wood and/or fiber processing	Financial Markets & Information Users	404
	Water withdrawal		Business	521	
	Water conservation practices		Mediating Institution	452	
	"Over collection" of wild plant populations and species		Civil Society Organization	176, 259	
	Biodiversity management and protection			Civil Society Organization, Financial Markets & Information Users, Mediating Institution	164, 179, 189, 412, 443
		Introduction of new species and pests	Mediating Institution	187, 567	



## 7 – Forest and Paper Products – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Emissions to air - GHG emissions		Business	74
	Emissions to air - GHG emissions	Biomass-based wood and/or fiber processing	Financial Markets & Information Users	404
	Chemicals use and discharges	Pulping and bleaching process in paper production	Mediating Institution	164
		Wood and/or fiber processing	Financial Markets & Information Users	404
	Waste management	Residual products from forest and paper industries	Business	164, 288
	Water pollution		Financial Markets & Information Users	153
		Plantations	Mediating Institution	434
		Pulping and papermaking process	Business	288
		Water discharge and run-off	Mediating Institution	452
	Environmental impacts mitigation		Civil Society Organization	188, 189
	Forestry practices	Deforestation	Civil Society Organization	447, 566
		Deforestation of tropical forests	Business	521
		Fire management	Financial Markets & Information Users	179, 412
		Harvesting	Mediating Institution	189
		Inventories	Mediating Institution	189
		Land use	Mediating Institution	189
		Pesticide use	Financial Markets & Information Users, Mediating Institution	179, 412, 415
		Water balance and soil quality	Financial Markets & Information Users	179, 412
	Soil management	Soil erosion	Mediating Institution	415
		Soil nutrient balance	Mediating Institution	415, 534
	Sustainable forest management		Business	521
		Forest management planning	Civil Society Organization	395

## 7 – Forest and Paper Products – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>	
Environmental	Sustainable forest management	Adherence to Principles of responsible forestry (FSC)	Civil Society Organization	189, 443	
		Forest and forest plantations	Financial Markets & Information Users	460	
		Forest plantations	Business	286, 287	
	Wood charcoal production	Rainforest destruction	Civil Society Organization	226	
Social	Employment practices	Diversity and equal opportunity	Labor	60, 61	
		Employee turnover	Mediating Institution	164	
		Remuneration and wage systems	Labor	303	
	Labor conditions	Living conditions in work camps	Labor	303	
	Labor management relations	Closures and structural changes affecting workforce	Mediating Institution	164	
	Occupational health and safety management			Financial Markets & Information Users	153
		Forestry workforce, contractors, self-employed and forest farmers	Mediating Institution	164	
		Pulp and paper industry	Business	154	
		Risk of accidents	Labor	303	
		Wood dust	Business	151	
		Wood workers exposure to formaldehyde	Business	159	
		Work-related impacts on workers' physical and mental health	Labor	303	
	Employment practices	Contractors and contract workers	Labor	303	
	Migrant workers	Human trafficking risks	Mediating Institution	249	
		Management of migrant and foreign workers	Labor	303	
		Recruitment, labor and working conditions	Mediating Institution	253	
	Wild plant collectors	Working conditions and product pricing	Civil Society Organization	176, 375	
	Forest users' rights and needs	Local communities and indigenous peoples	Civil Society Organization	395	
	Corruption	Logging licenses and concessions	Civil Society Organization	509	

## 7 – Forest and Paper Products – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Social	Timber trafficking and laundering		Civil Society Organization	186, 512
	Child labor	Wild plant collection	Civil Society Organization	176, 375
	Indigenous peoples rights		Civil Society Organization	22, 189
			Adherence to international agreements (e.g. Equator Principles and Free Prior and Informed Consent (FPIC) of Indigenous Peoples)	Civil Society Organization
	Human rights and people's livelihoods protection	Local communities and indigenous peoples	Financial Markets & Information Users	359, 404
	Land use rights		Mediating Institution	255
	Forest management certification schemes	Forest product certification	Business, Civil Society Organization, Financial Markets & Information Users	74, 153, 188, 189, 286, 287, 460
Other	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389
	Lawful logging and rights to exploit		Business, Civil Society Organization	85, 247, 288, 395
			Adherence to forest legislation, regulation and policy	Mediating Institution
	Political accountability		Financial Markets & Information Users	394, 616
	Sourcing strategy and policies	Environmental and social standards in the supply chain of wood/fiber products	Financial Markets & Information Users	190, 263

## 8 – Aerospace and Defense – 16 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Manufacturers of civil or military aerospace, aircrafts and defense equipment, parts or products. Includes defense electronics and space equipment.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
Environmental	Emissions to air		Financial Markets & Information Users, Mediating Institution	109, 153	
		Landing and take-off (LTO) cycle	Mediating Institution	280	
	Fuel consumption and alternative fuels		Mediating Institution	166	
	Fuel efficiency of aircraft	Flight distance and load	Mediating Institution	8	
	Nuclear waste management	Reactor decommissioning	Mediating Institution	530	
	Radioactive waste disposal		Mediating Institution	530	
Social	Labor conditions	Consistent labor standards in all facilities	Mediating Institution	166	
	Controversial weapons	Production and trade	Mediating Institution	166	
	Product innovation	Emissions, energy consumption, efficiency and costs	Financial Markets & Information Users	460	
	Safety and reliability of aircraft	Quality control in the supply chain	Mediating Institution	166	
	Corruption		Illicit arms transfers	Civil Society Organization	511
			Political, procurement, personnel, financial and operational	Civil Society Organization	446
		Corruption, lobbying, conflicts of interest, proprietary information		Mediating Institution	6, 166
Other	Business strategy	Ethical business conduct	Financial Markets & Information Users	460	
	Confidentiality approach	Nuclear weapons - Nuclear materials, technology and information	Civil Society Organization	219	
	Political accountability		Financial Markets & Information Users	394, 616	

## 9 – Building Products – 9 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Manufacturers of building components and home improvement products and equipment. Includes producers of bathrooms, kitchen fixtures, air conditioning and heating. Excludes lumber and plywood classified under Forest Products, and cement and other materials classified under Construction Materials.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	References °
Environmental	Building materials sourcing	Wood-based products from responsibly managed forests	Civil Society Organization	185, 569, 607
	Packaging materials	Sustainability performance criteria	Mediating Institution	444
	Energy efficiency of building products	Energy efficient building refurbishment	Mediating Institution	88, 363
Social	Labor conditions	Gender equity	Labor	60, 61
	Migrant workers	Recruitment and employment	Mediating Institution	253
	Building and building product labeling and certification		Business, Financial Markets & Information Users	153, 582
	Building materials' effects on energy efficiency of buildings		Mediating Institution	444
	Product information and communications	Environmental product declaration (EPD) schemes for building materials	Mediating Institution	20
Other	Innovative building processes		Mediating Institution	89, 444

## Construction and Home Building - 68 Common Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

### 10 – Construction and Engineering – 3 Specific Topics

Companies engaged in primarily non-residential construction. Includes civil engineering companies and large-scale contractors. Excludes companies classified under Home Building.

### 11 – Home Building – 0 Specific Topics

Residential construction companies. Includes manufacturers of prefabricated houses and semi-fixed manufactured homes.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
<b>Construction and Engineering and Home Building - Common Topics</b>				
Economic	Financial implications due to sustainability issues		Civil Society Organization	204*
	Payments to governments	Direct payments and as agent	Civil Society Organization	204*
	Voluntary investments in social infrastructure and assets		Civil Society Organization	204*
	Local employment	Employees, contractors' and sub-contractors' employees	Civil Society Organization	204*
Environmental	Construction materials and resource use efficiency		Financial Markets & Information Users	460
	Construction materials sourcing	Materials selection strategy	Civil Society Organization	204*
		Raw, recycled and reused construction materials use	Civil Society Organization, Mediating Institution	2, 204*, 317
		Wood-based products from responsibly managed forests	Civil Society Organization	185, 569, 607
	Energy management	Life cycle of assets/buildings	Civil Society Organization	204*
	Energy production on site	Source of energy	Civil Society Organization	204*
	Energy efficiency management	Construction phase	Business, Civil Society Organization	204*, 479
	Energy efficiency of assets/buildings	Buildings' energy intensity	Civil Society Organization	204*
Energy reduction initiatives		Civil Society Organization	204*	

## 10,11 - Construction and Home Building -Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>	
Environmental	Energy efficiency of assets/buildings		Business, Civil Society Organization, Financial Markets & Information Users, Mediating Institution	73, 204*, 317, 387, 460, 572	
	Water consumption	Assets/buildings' water intensity		Civil Society Organization	204*
		Groundwater extraction		Civil Society Organization	204*
		Water consumption, reuse and recycling during assets/buildings' life cycle		Civil Society Organization, Financial Markets & Information Users, Mediating Institution	153, 204*, 317
		Water consumption, reuse and recycling during construction		Civil Society Organization, Financial Markets & Information Users	153, 204*
		Water regime impacts (surface water and groundwater)		Mediating Institution	315, 317
	Biodiversity and habitat management	Impacts on biodiversity		Civil Society Organization, Mediating Institution	315, 317, 204*
		Restoration or protection of habitats		Civil Society Organization	204*
	Emissions to air		Business, Financial Markets & Information Users	153, 479	
	Emissions to air - Fugitive emissions	Dust		Civil Society Organization, Mediating Institution	204*, 317
	Emissions to air - GHG emissions	In construction and use of assets/buildings		Business, Civil Society Organization, Mediating Institution	156, 204*, 316, 317
	Drainage and water discharges			Civil Society Organization	204*
	Hazardous and nonhazardous waste	Construction, demolition and excavation		Civil Society Organization, Financial Markets & Information Users	153, 204*
	Waste generation and management	Disposal methods		Mediating Institution	315, 317
Transports' environmental impacts	Assets/buildings' life cycle		Civil Society Organization	204*	
Land degradation, contamination and remediation			Civil Society Organization	204*	

## 10,11 - Construction and Home Building -Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>	
Environmental	Landscape impacts		Mediating Institution	317	
	Noise	Construction and end asset use	Mediating Institution	317	
	Soil quality		Mediating Institution	317	
Social	Employment practices	Casual workers without a written contract	Civil Society Organization	204*	
		Contractors and subcontractors in the workforce	Civil Society Organization, Financial Markets & Information Users	153, 204*	
		Diversity and equal opportunity	Business	90	
		Equitable labor conditions for women	Civil Society Organization, Labor	60, 61, 204*	
	Working conditions	Provision of worker accommodation and amenities	Civil Society Organization	204*	
	Occupational health and safety management			Mediating Institution	317
		Operational health and safety risks	Financial Markets & Information Users	460	
		Education and training on health and safety issues	Civil Society Organization	204*	
		Employees, contractors and subcontractors incidents, injuries and fatalities	Civil Society Organization, Financial Markets & Information Users	153, 204*	
	Vocational training and apprenticeships, and re-employability of workforce		Civil Society Organization, Financial Markets & Information Users	153, 204*	
	Migrant workers	Human trafficking risks	Mediating Institution	249	
		Labor and working conditions	Mediating Institution	254, 437	
		Management of migrant and foreign workers	Civil Society Organization	204*	
		Recruitment and employment	Mediating Institution	253	
	Social impacts	Burden on local infrastructure and services	Mediating Institution	315	
Cultural heritage elements		Mediating Institution	317		
Political funding	Contributions to political parties	Civil Society Organization, Financial Markets & Information Users	153, 204*		



## 10,11 - Construction and Home Building -Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>	
Social	Corruption and conflict of interest	Regulatory approval, procurement, inspection and certification processes	Civil Society Organization	204*	
		Public policies development	Civil Society Organization	204*	
	Anti-competitive bidding practices	Tender prices, cover prices and cartel price fixing	Civil Society Organization	204*	
	Money laundering, bribery and corruption	Valuations and transactions	Civil Society Organization	204*	
	Land take and land use		Mediating Institution	317	
	Land use rights		Mediating Institution	255	
	Child labor		Civil Society Organization	204*	
	Bonded labor		Civil Society Organization	204*	
	End user health, safety and security		Civil Society Organization, Financial Markets & Information Users	153, 204*	
	Asset/building labeling and certification		Health and safety regulations and codes	Civil Society Organization	204*
			Sustainable building standards, certification, rating and labeling schemes	Civil Society Organization	204*
			Financial value	Business	120, 376
	Asset design and redevelopment/retrofit	Environmental impact mitigation	Civil Society Organization	204*	
	Building design	Mitigation of impacts on the environment and on end users' health	Civil Society Organization	204*	
	Resettlement and displacement	Voluntary and/or involuntary resettlement	Civil Society Organization	204*	
Other	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389	
	New assets versus retrofits, upgrades, and refurbishments of buildings		Civil Society Organization	204*	
	Screening of contractors, subcontractors and suppliers	Occupational health and safety management	Civil Society Organization	204*	
		Human rights	Civil Society Organization	204*	

## 10,11 - Construction and Home Building -Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
<b>Construction and Engineering - Specific Topics</b>				
Environmental	Waste generation and management	Construction and demolition materials management	Business	114,155
	Energy efficiency management	Construction Phase	Financial Markets & Information Users	460
Social	Occupational health and safety management	Dust management	Business	87

\*GRI Sector Guidance

## 12 – Electrical Equipment and Machinery – 20 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Companies that produce electric cables and wires, electrical components or equipment. Manufacturers of power-generating equipment and other heavy electrical equipment, including power turbines, heavy electrical machinery intended for fixed-use and large electrical systems. Manufacturers of heavy duty trucks, rolling machinery, earth-moving and construction equipment, heavy farm machinery and manufacturers of related parts. Includes non-military shipbuilding. Manufacturers of industrial machinery and industrial components. Includes companies that manufacture presses, machine tools, compressors, pollution control equipment, elevators, escalators, insulators, pumps, roller bearings and other metal fabrications

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Raw materials use	Production phase	Financial Markets & Information Users	400
	Toxic substances - Mercury	Management and disposal of products containing mercury	Business	379
	Energy consumption	Production phase	Financial Markets & Information Users	400
		Standby power of appliances and equipment	Mediating Institution	374
	Water consumption	Production phase	Financial Markets & Information Users, Mediating Institution	109, 153
	Wastewater	Production phase	Financial Markets & Information Users	400
	Emissions to air	Production phase	Financial Markets & Information Users, Mediating Institution	109, 153, 400
Social	Labor conditions	Temporary workers	Civil Society Organization	429, 481
		Wage levels	Civil Society Organization	429
		Freedom of association and collective bargaining rights	Civil Society Organization	429, 480
	Occupational health and safety	Operations and supply chain	Financial Markets & Information Users	400
	Occupational health and safety risks	Exposure to toxic chemicals	Mediating Institution	529
	Electronic waste (e-waste)	Occupational health risks from electronic waste (e-waste)	Civil Society Organization	193

## 12 - Electrical Equipment and Machinery - Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Social	Migrant workers	Recruitment and employment	Mediating Institution	253
	Product safety	Customer safe handling of product	Financial Markets & Information Users	153, 400
	Eco-design of products	Life Cycle Assessment (LCA) of products	Business, Financial Markets & Information Users	153, 381, 400, 460
	Electromagnetic radiation (EMR)	Health risks from exposure to EMR from use of products	Business	380
	Quality management of products	Recalls and claims	Business	597
Other	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389
	Supplier screening	Human rights and occupational health and safety	Civil Society Organization, Financial Markets & Information Users	153, 429, 460

## 13 – Containers and Packaging – 20 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Manufacturers of metal, glass or plastic containers. Includes corks and caps.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Packaging materials	Type of materials in contact with food	Civil Society Organization	603
		Plastics use and management	Civil Society Organization	353, 367
	Packaging materials sourcing and use	Wood-based products from responsibly managed forests	Civil Society Organization, Financial Markets & Information Users	153, 185, 569
	Life Cycle Assessment (LCA) of packaging		Business, Civil Society Organization, Financial Markets & Information Users	113, 153, 604
Social	Product labeling and traceability	Ingredients, production and nutritional information	Civil Society Organization	603
	Packaging design	Recyclability, reusability, energy recovery or composting	Business	158
		Sustainable packaging technology	Civil Society Organization	602
Other	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389
	Food contact material	Adherence to international and national regulations	Civil Society Organization	603
	Noxious and other hazardous substances	Adherence to international and national regulations	Business	158

## 14 – Trading Companies and Distributors, and Commercial Services and Supplies – 11 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Trading companies and other distributors of industrial equipment and products. Companies providing commercial printing services. Includes printers primarily serving the media industry. Companies providing environmental and facilities maintenance services. Includes waste management, facilities management and pollution control services. Excludes large-scale water treatment systems classified under Water Utilities. Providers of office services and office supplies and equipment not classified elsewhere. Companies primarily providing labor oriented support services to businesses and governments. Includes commercial cleaning services, dining & catering services, equipment repair services, industrial maintenance services, industrial auctioneers, storage & warehousing, transaction services, uniform rental services, and other business support services. Companies providing security and protection services to business and governments. Includes companies providing services such as correctional facilities, security & alarm services, armored transportation & guarding. Excludes companies providing security software and home security services. Also excludes companies manufacturing security system equipment classified under Electronic Equipment & Instruments.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Economic	Financial assistance received from governments	Development and deployment of climate-friendly goods and technologies	Mediating Institution	57,491
	Financial implications due to climate change	Internalization of environmental costs of GHG emissions	Mediating Institution	491
Environmental	Materials sourcing	Wood-based products from responsibly managed forests	Civil Society Organization	185,569
	Packaging materials	Materials and recycling	Mediating Institution	488,615
		Plastics use and management	Civil Society Organization	353,367
Social	Product packaging and labeling	Composition and product origin	Mediating Institution	52,53
	Anti-dumping investigations		Mediating Institution	182,184
	Workplace bullying		Mediating Institution	26
Other	Business strategy	Environmental and social impact assessments in investment decisions	Financial Markets & Information Users	460
	Chemicals use in products	Adherence to chemical use regulations and/or agreements	Mediating Institution	183
	Supplier screening	Environmental and human rights standards	Financial Markets & Information Users	460

## 15 – Professional Services – 13 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Companies providing business support services relating to human capital management. Includes employment agencies, employee training, payroll & benefit support services, retirement support services and temporary agencies. Includes companies involved in management consulting services, architectural design, business information or scientific research, marketing, and testing & certification services. Excludes companies providing information technology consulting services. Companies primarily providing research and consulting services to businesses and governments not included elsewhere.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Social	Labor conditions		Financial Markets & Information Users	153
		Empowerment of human capital	Mediating Institution	94, 115
	Capacity building	Employees and community	Mediating Institution	116
	Services' quality and accuracy	Transparency on governance, codes of conducts and procedures	Mediating Institution	474
	Conflict of interest		Business	260
Other	Confidential information protection	Code of Ethics	Business	260
	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389
	Governance practices	Counseling impacts on third-party clients	Mediating Institution	346
		Criteria for "good governance" assessments - Transparency, ethics, risks, lobbying, conflict of interest, corruption, political contributions, supplier codes of conduct	Mediating Institution	346
		Trust and ethics	Mediating Institution	117, 129
	Recruitment and employment criteria and practices	Employment and recruitment agencies	Mediating Institution	256
	Alternative communication and transport services	Business travel	Mediating Institution	347
Building occupancy		Mediating Institution	347, 348	

## 16 – Automobiles and Components – 34 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Manufacturers of parts and accessories for automobiles and motorcycles. Companies that produce mainly passenger automobiles and light trucks. Excludes companies producing mainly heavy duty trucks classified under Electrical Equipment and Machinery. Companies that produce motorcycles, scooters or three-wheelers. Excludes bicycles. Excludes companies that produces tires.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Economic	Indirect economic impacts		Business	136
Environmental	Materials	Recyclable and renewable materials in vehicles	Civil Society Organization	203
	Materials and substances	Production and products	Financial Markets & Information Users	398, 403
	Materials sourcing	Social and environmental criteria for raw materials sourcing	Financial Markets & Information Users	352, 398
	Energy consumption	Supply chain	Mediating Institution	3
	Fuel consumption	Vehicles	Financial Markets & Information Users	398, 403
	Emissions to air - GHG emissions	Production and products	Business, Financial Markets & Information Users	4, 153, 596
	Emissions to air - Volatile Organic Compounds (VOC) and other emissions		Civil Society Organization	203
	Vehicle disposal	Hazardous waste management	Business	23, 144
	End-of-life of products	Reclaiming systems for reuse, recycling and recovery of materials	Civil Society Organization, Financial Markets & Information Users	153, 203
	Toxic substances	Mercury and lead	Mediating Institution	529
Wood charcoal production	Rainforest destruction from steel mills and cast iron foundries	Civil Society Organization	226	
Social	Labor conditions		Financial Markets & Information Users	460
	Migrant workers	Recruitment and employment	Mediating Institution	253
	Quality control	Supply chain	Business	596
	Product safety	Customer safety and security	Civil Society Organization	203*



## 16 – Automobiles and Components – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>		
Social	Product Safety	Passenger safety and protection technology	Business, Financial Markets & Information Users	23, 136, 453, 479		
			Civil Society Organization	203*		
	Re-call process and customer complaint management					
	Vehicle design	CO <sub>2</sub> emissions reduction	Business, Civil Society Organization, Financial Markets & Information Users		203, 262, 398, 479	
				Energy efficiency	Financial Markets & Information Users, Mediating Institution	3, 153
				Fuel efficiency	Civil Society Organization	203*
				Green car technologies	Business, Financial Markets & Information Users	398, 403, 479, 596
				Life Cycle Assessment (LCA) in product design	Civil Society Organization	203*
Materials recyclability and reusability				Financial Markets & Information Users	398, 403	
Other	Business strategy	Product innovation	Financial Markets & Information Users	460		
	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389		
	Industry size	Vehicle number, type and characteristics	Civil Society Organization	203*		
	Political accountability		Financial Markets & Information Users	394, 616		
	Production risks	Supply disruptions of rare-earth metal minerals	Business, Financial Markets & Information Users	153, 479		
	Sourcing strategy and policies	Environmental and social standards in the supply chain	Business	7, 33		
			Financial Markets & Information Users	398		
	Supply chain screening	Economic, social and environmental standards in the supply chain	Civil Society Organization	203*		
			Civil Society Organization	203*		
			Financial Markets & Information Users	460		

\*GRI Sector Guidance – Pilot Version

## 17 – Tires – 11 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Manufacturers of tires.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Emissions to air	Tire production and end use	Mediating Institution, Financial Markets & Information Users	150, 153
	Emissions to air - Polycyclic aromatic hydrocarbons (PAHs)	Tire production and end use	Mediating Institution	529
	End of life tires (ELT)		Financial Markets & Information Users	153
		Management systems	Business	573
		Scrap tire disposal	Business	126, 448
Social	Migrant workers	Recruitment and employment	Mediating Institution	253
	Product innovation	Environmental impacts of tires	Financial Markets & Information Users	460
	Tire labeling	Fuel efficiency, wet grip and external rolling noise	Business	518, 167
Other	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389
	Political accountability		Financial Markets & Information Users	394, 616
	Supplier screening	Human rights in the supply chain	Financial Markets & Information Users	460

## 18 – Consumer Durables, Household and Personal Products – 22 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Manufacturers of consumer electronics products including TVs, VCRs, hi-fi equipment, game consoles and related products. Excludes personal home computer manufacturers classified as Computer Hardware. Manufacturers of soft home furnishings or furniture, including upholstery, carpets and wall-coverings. Manufacturers of electric household appliances and related products. Includes manufacturers of power and hand tools, including garden improvement tools. Excludes personal computers. Manufacturers of durable household products, including cutlery, cookware, glassware, crystal, silverware, utensils, kitchenware and consumer specialties not classified elsewhere. Manufacturers of leisure products and equipment including sports equipment, bicycles and toys. Manufacturers of photographic equipment and related products. Producers of non-durable household products, including detergents, soaps, diapers and other tissue and household paper products not classified under Paper Products. Manufacturers of personal and beauty care products, including cosmetics and perfumes.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
Environmental	Materials sourcing	Rare metals	Mediating Institution	427	
		Sourcing standards for raw materials	Business	479	
		Sourcing standards on animal testing	Business	479	
		Wood-based products from responsibly managed forests	Civil Society Organization	185, 569, 607	
	Product packaging		Business	113	
	Plastic use	Product and packaging	Civil Society Organization	353, 367	
	Chemicals use	International and national chemical safe use regulations		Business	479
			Personal care products	Business	101, 127
			Phthalates and parabens	Business	479
	Energy efficiency of end products	Consumer electronics	Business	91	
	Life Cycle Assessment (LCA) of products		Mediating Institution	475, 546	
	Product transport efficiency		Business	479	

## 18 – Consumer Durables, Household and Personal Products - Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Social	Migrant workers	Recruitment and employment	Mediating Institution	253
	Product safety	Personal care products - Human health and the environment	Financial Markets & Information Users	460
	Transparent product information and labeling		Business, Financial Markets & Information Users	460, 479
	Access to products, technologies and services	Consumers with disabilities	Business	91
	Electronic waste (e-waste) management	Consumer awareness	Business	91
	Product design	Eco-friendly personal care products	Business	521
	Product innovation	Energy consumption, GHG emissions and packaging	Business	479
Other	Corporate governance	Executive Board compensation	Business	521
		Gender participation on governance bodies	Financial Markets & Information Users	389
	Supplier screening	Environmental and social standards in the supply chain	Financial Markets & Information Users	460

## 19 – Textiles, Apparel, Footwear and Luxury Goods – 59 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Manufacturers of apparel, accessories & luxury goods. Includes companies primarily producing designer handbags, wallets, luggage, jewelry and watches. Manufacturers of footwear. Includes sport and leather shoes. Manufacturers of textile and related products.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Materials sourcing	Cotton sourcing	Financial Markets & Information Users	48,410
		Wood-based products from responsibly managed forests	Civil Society Organization	185,569
	Materials sourcing and use	Recycled materials and synthetic fibers	Financial Markets & Information Users	48,410
	Materials use	Pumice, sand and stones, and disposal method	Civil Society Organization	202*
	Energy consumption		Business, Civil Society Organization	202*, 345
		Garment life cycle	Mediating Institution	393
	Water management systems	Textile and apparel industry	Financial Markets & Information Users	410
	Water use efficiency	Textiles life cycle	Mediating Institution	393
	Water use efficiency and quality		Financial Markets & Information Users	153
		Mills and dye processes	Mediating Institution	393
	Wastewater treatment	Textile processing	Mediating Institution	135
	Emissions to air		Business	345
	Emissions to air - GHG emissions	Garment life cycle	Mediating Institution	393
	Chemicals use and discharges	Adhesives and primers in footwear industry	Civil Society Organization	202*
		Heavy metals, organic chemicals and nanoparticles	Financial Markets & Information Users	231,410
		Industrial processes - Antimony, arsenic, chromium, cadmium, cobalt, copper, zinc, cyanide, lead, mercury, and nickel	Civil Society Organization	202*

## 19 – Textiles, Apparel, Footwear and Luxury Goods – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
Environmental	Chemicals use and discharges	Nonylphenol ethoxylates (NPEs) use in textile and footwear products	Civil Society Organization	58, 225	
	Textile waste management		Business, Mediating Institution	345, 393	
		Processing concepts and production technology	Mediating Institution	135	
	Cotton sourcing strategy and policies	Sourcing standards for agricultural practices	Mediating Institution	393	
		Sourcing standards for fertilizers and pesticides for cotton growing	Civil Society Organization	234	
		Sourcing standards for water and soil impacts	Financial Markets & Information Users, Mediating Institution	48, 49, 410	
		Sourcing standards for water management	Civil Society Organization	234	
	Packaging	Plastics use and management	Civil Society Organization	353, 367	
	Life Cycle Assessment (LCA) of products		Mediating Institution	475, 546	
	Industrial process innovation	Resource use efficiency	Mediating Institution	135	
	Social	Labor conditions		Civil Society Organization	202*
			Workers' rights - Forced or compulsory labor	Business	76
Workers' rights			Business	76	
Workers' rights - Freedom of association and collective bargaining			Civil Society Organization	173, 174	
Women working conditions and discrimination			Business, Civil Society Organization	76, 174	
Bonded labor, contract and working conditions			Civil Society Organization	202*	
Wage and benefits, recruitment, employment, working hours			Business, Civil Society Organization	202*, 345	
Cotton production			Mediating Institution	47	
Living wages			Mediating Institution	21	
Contractors and supply chain			Financial Markets & Information Users	460	
Labor management systems			Business	76	
Migrant workers		Human trafficking risks	Mediating Institution	254, 437, 249	
		Labor and working conditions	Civil Society Organization	202*	

## 19 – Textiles, Apparel, Footwear and Luxury Goods – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>	
Social	Migrant workers	Recruitment and employment	Mediating Institution	253	
	Capacity building	Employee development	Business, Civil Society Organization	202*, 599	
	Occupational health and safety risks			Business	76
			Musculoskeletal disorder and reduced lung function	Civil Society Organization	202*
			Working conditions, occupational diseases and injuries	Business	345
	Collective bargaining agreements	All workplaces	Civil Society Organization	202*	
	Hazardous dyes and nano-materials	Health risks to workers and consumers	Mediating Institution	393	
	Design for Environment (DfE) or Ecodesign	End product use		Mediating Institution	360
		Life cycle		Civil Society Organization	202*
		Recyclability of products and packaging		Civil Society Organization	202*
	Product design and development	Materials selection	Mediating Institution	360	
	Other	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389
Replacement of chemicals use		Biotechnological processing	Mediating Institution	135	
Sourcing strategy and policies				Financial Markets & Information Users	153
			Adherence to Restricted Substances List (RSL)	Civil Society Organization	202*
Supplier screening				Business	599
			Labor rights, human rights, and ethical conduct in the supply chain	Mediating Institution	343, 393
			Environmental and working conditions	Civil Society Organization	202*
			Labor and working conditions	Financial Markets & Information Users	406, 410
			Child labor	Business, Civil Society Organization, Mediating Institution	76, 174, 304, 393, 599

\*GRI Sector Guidance – Pilot Version

## 20 – Tobacco – 7 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Manufacturers of cigarettes and other tobacco products.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Deforestation	Tobacco cultivation and wood fuel for tobacco curing	Mediating Institution	336, 349
Social	Child labor		Mediating Institution	304
	Migrant workers	Recruitment and employment	Mediating Institution	253
	Labeling practices	Adherence to international and national regulations	Mediating Institution	161
	Product innovation	Health impacts reduction	Financial Markets & Information Users	460
Other	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389
	Political accountability		Financial Markets & Information Users	394, 616



## 21 – Retailing – 33 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Distributors and wholesalers of general merchandise not classified elsewhere. Includes vehicle distributors. Mail order and TV home shopping retailers. Includes companies that provide door-to-door retail. Companies providing retail services primarily on the internet. Owners and operators of department stores. Owners and operators of stores offering diversified general merchandise. Excludes hypermarkets and large-scale super centers classified under Hypermarkets & Super Centers. Retailers specialized mainly in apparel and accessories. Owners and operators of consumer electronics, computers, video and related products retail stores. Owners and operators of home and garden improvement retail stores. Includes stores offering building materials and supplies. Owners and operators of specialty retail stores not classified elsewhere. Includes jewelry stores, toy stores, office supply stores, health & vision care stores, and book & entertainment stores. Owners and operators of stores specializing in automotive retail. Includes auto dealers, gas stations, and retailers of auto accessories, motorcycles & parts, automotive glass, and automotive equipment & parts. Owners and operators of furniture and home furnishings retail stores. Includes residential furniture, home furnishings, housewares, and interior design.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference °
Environmental	Materials sourcing	Product certification (e.g., timber, palm oil, cotton)	Business	479
		Wood-based products from responsibly managed forests	Business, Civil Society Organization	131, 185, 569
	Energy consumption		Business, Financial Markets & Information Users	153, 479
		Owned and leased retail facilities	Business	453
	Water consumption		Financial Markets & Information Users	153
		Owned and leased retail facilities	Business	453
	Wastewater management	Firefighting water run-off in facilities storing products with a potential pollution potency	Mediating Institution	318
	Emissions to air - GHG emissions	Refrigeration and cooling technology	Business, Financial Markets & Information Users	131, 153
		Transport	Business	453
		Transport and retail facilities	Business	479

## 21 – Retailing – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference °
Environmental	Food waste management		Business	130
	Waste management		Financial Markets & Information Users	153
	Waste Management	Owned and leased retail facilities	Business	453
	Packaging	Use and disposal	Financial Markets & Information Users	460
			Financial Markets & Information Users	153
	Packaging and waste management		Business	479
	Plastics use and management	Packaging	Civil Society Organization	353, 367
	Transport of products	Fuel consumption	Business	453
Social	Labor conditions	Restructuring, low wages and part-time labor	Business	479
	Local community engagement	Owned and leased facilities and operations	Business	453
	Land use	Owned and leased retail facilities	Business	453
	Persons' with special needs access to products, services and facilities		Civil Society Organization	96, 522
	Product information	Life Cycle Assessment (LCA) of products	Business	453
	Marketing and consumer communication	Sustainability education and promotion	Business	453
	Product safety	Risk assessment of products and response policy	Business	479
	Screening of product safety	Supply chain	Business	479
Other	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389
	Supplier screening	Social standards in the supply chain - Ethical Trading Initiative (ETI) Base Code	Business	479
		Ethical and environmental practices	Financial Markets & Information Users	460

## 21 – Retailing – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference °
Other	Supplier screening	Product quality and safety	Business	479
	Relations with suppliers	Social ethics - (e.g., payment terms, contract fairness, price bargaining power)	Business	479
	Sourcing strategy and policies	Supply chain and outsourced manufacturing facilities	Business	479
	Store lease	Adherence to sustainability criteria	Business	453

## 22 – Food and Consumers Staples Retailing – 18 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Distributors of food products to other companies and not directly to the consumer. Owners and operators of primarily food retail stores. Owners and operators of hypermarkets and super centers selling food and a wide-range of consumer staple products. Owners and operators of primarily drug retail stores and pharmacies.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference °
Economic	Socio-economic benefits	Impact assessment at community and farm level	Financial Markets & Information Users	195
Environmental	Materials sourcing	Products from responsibly managed land to avoid deforestation and forest degradation	Civil Society Organization, Mediating Institution	106, 131, 194
		Sourcing standards for chemical fertilizer, herbicide and pesticide use in agricultural production	Mediating Institution	442, 492
		Sourcing standards for environmental impacts from use of machinery in agricultural production	Mediating Institution	119, 554
		Sourcing standards for hybrid and genetically modified (GM) seeds	Mediating Institution	153, 233
		Wood-based products from responsibly managed forests	Civil Society Organization	185, 569
	Packaging	Plastics use and management	Civil Society Organization	353, 367
	Emissions to air	Refrigeration technology systems	Financial Markets & Information Users, Mediating Institution	131, 153
	Emissions to air - GHG emissions	Dairy supply chain, 'from cow feed production to consumer use'	Mediating Institution	59, 503
	Food waste management		Business, Mediating Institution	130, 386

## 22 – Food and Consumers Staples Retailing – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference °	
Social	Persons' with special needs access to products, services and facilities		Civil Society Organization	96, 522	
	Consumer product safety information and communications	Breast milk substitutes	Mediating Institution	594	
Other	Business strategy	Demographic changes affecting business	Business	370	
	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389	
	Refrigeration systems and refrigerants	Safety and environmental requirements	Mediating Institution	318	
	Supplier screening	Child labor in fresh fruit and vegetable (FFV) supply chains		Civil Society Organization	560
		Health risks of workers in fresh fruit and vegetable (FFV) supply chains		Civil Society Organization	560
		Seasonal wages of workers in fresh fruit and vegetable (FFV) supply chains		Civil Society Organization	560

## 23 – Food and Beverage Processing – 78 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Food processing companies. Producers of beer and malt liquors. Includes breweries. Distillers, vintners and producers of alcoholic beverages. Producers of non-alcoholic beverages including mineral waters. Producers of packaged foods including dairy products, fruit juices, meats, poultry, fish and pet foods.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference °
Economic	Financial assistance received from governments	Agriculture, biofuels and food production	Civil Society Organization	207*
	Indirect economic impacts	Local community	Business	100, 246
	Local employment		Business	100, 246
Environmental	Materials sourcing	Paper (timber), fish and agricultural products	Business	479
		Sourcing standards for aquatic biodiversity management and protection from fishery operations	Financial Markets & Information Users	399, 413
		Sourcing standards for biodiversity management and protection in agricultural production	Business, Mediating Institution	54, 441, 536
		Sourcing standards for collection of wild plant populations and species	Civil Society Organization	176, 259
		Sourcing standards for GHG emissions and other emissions from agricultural practices and use of machinery	Business	180, 238
		Sourcing standards for water management in agricultural production	Business	54, 354, 371, 441, 545
		Supplier production of raw materials in environmentally sensitive and/or conflict-affected areas	Civil Society Organization	207*
		Wood-based products from responsibly managed forests	Civil Society Organization	185, 569

## 23 – Food and Beverage Processing – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference °
Environmental	Materials sourcing	Agricultural or fishery standards and certification	Financial Markets & Information Users, Mediating Institution	62, 153, 399, 413
		Sourcing standards for agricultural farming practices	Financial Markets & Information Users	399, 414
		Sourcing standards for animal husbandry, transportation and slaughter	Financial Markets & Information Users	399, 415
		Sourcing standards for chemical fertilizers, herbicides and pesticides use in agricultural and livestock production	Financial Markets & Information Users	399, 416
		Sourcing standards for livestock production systems	Business, Civil Society Organization	98, 207*, 483
		Sourcing standards for resource use efficiency	Mediating Institution	536
	Materials sourcing and use	Product packaging materials	Financial Markets & Information Users	153
	Packaging	Environmental impacts of packaging across life cycle	Business	479
		Plastics use and management	Civil Society Organization	353, 367
	Product packaging and distribution	Environmental impacts of packaging across life cycle	Business	113, 465, 495
	Energy consumption	Processing of dairy products and transportation, and packaging	Business	59, 503
	Energy efficiency of operations	Energy consumption reduction	Business	59
	Water use efficiency	Dairy farming and processing	Business	354, 371, 545
		Water consumption	Financial Markets & Information Users	153
		Water consumption management and reduction	Business, Financial Markets & Information Users	50, 399
	Water withdrawal	Beverage industry	Mediating Institution	109
Water consumption and management in water scarce areas		Business	50	
Emissions to air	Beverage industry	Mediating Institution	109	

## 23 – Food and Beverage Processing – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference °	
Environmental	Emissions to air - GHG emissions	Transportation, manufacturing and packaging	Business, Financial Markets & Information Users	399, 479	
	Food waste management		Business	25, 386	
	Waste management	Recycling and reuse of solid materials and products including packaging	Business, Financial Markets & Information Users	54, 153, 441	
Social	Labor conditions	Human capital development	Business	246, 484	
	Labor management relations	Industrial disputes, strikes and/ or lock-outs	Civil Society Organization	207*	
	Occupational health and safety management	Education and training on health and safety issues	Business	351, 472	
	Migrant workers	Human trafficking risks		Mediating Institution	249, 254, 437
		Labor and working conditions		Mediating Institution	62
		Occupational health and safety		Mediating Institution	62
		Recruitment and employment		Mediating Institution	253
	Water use rights	Local communities' water use rights		Mediating Institution	252
	Consumer health and safety	Alcoholic and/or non-alcoholic beverages		Business	479
		Healthy, nutritious and affordable food		Business, Civil Society Organization	207*, 479
	Consumer health and safety risks	Fast food and other type of food		Mediating Institution	66
	International regulations and/or voluntary codes on health and safety impacts of products and services			Civil Society Organization	207*
	Consumer information	Animal husbandry, transportation and slaughter		Business	98, 483
	Consumer product safety information and communications	Advertisement accuracy		Business	479
		Breast milk substitutes		Mediating Institution	594
Ingredients, nutritional and health quality of food			Civil Society Organization, Financial Markets & Information Users, Mediating Institution	62, 207*, 399, 592	



## 23 – Food and Beverage Processing – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference °	
Social	Consumer product safety information and communications	Marketing strategies for alcoholic beverages	Financial Markets & Information Users	460	
		Marketing strategies to vulnerable groups	Civil Society Organization	207*	
		Use of logos	Civil Society Organization	207*	
	Product labeling	Nutritional information of product	Business, Civil Society Organization	27, 79, 100, 300	
	Agricultural genetic engineering (GE)		Financial Markets & Information Users	153, 399, 413	
	Eco-efficient technological innovation	Application of biotechnology	Mediating Institution	417	
	International and national responsible production standards and/or agreements		Civil Society Organization	207*	
	Nutritional quality of food			Mediating Institution	536
			Addition of fiber, vitamins, minerals, phytochemicals or functional food additives	Civil Society Organization	207*
			Addition of micronutrients	Mediating Institution	537, 595
			Products lower in saturated fats, trans fats, sodium and sugars	Civil Society Organization, Financial Markets & Information Users	207*, 399, 592
	Product and service safety	Environmental and social impacts of products and services across life cycle	Civil Society Organization	207*	
	Product quality and safety management systems			Business, Civil Society Organization	99, 207*
			Assessment and screening of animal sourced ingredients	Business	192
			Packaging and supply chain	Financial Markets & Information Users	460
Lobbying	Subsidized or otherwise advantaged production of key product ingredients	Civil Society Organization	207*		
Other	Animal health and welfare	Animal housing systems	Civil Society Organization	207*	
		Animal husbandry, transportation and slaughter	Civil Society Organization	207*	

## 23 – Food and Beverage Processing – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference °
	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389
	Political accountability		Financial Markets & Information Users	394, 616
	Sourcing strategy and policies	Sourcing strategy for raw materials, ingredients and feedstock	Civil Society Organization	207*
	Supply chain screening	Adherence to sourcing policy	Civil Society Organization	207*
		Child labor in fresh fruit and vegetable (FFV) supply chains	Civil Society Organization	560
		Child labor in wild plant collection	Civil Society Organization	176, 376
		Labor and working conditions	Financial Markets & Information Users, Mediating Institution	175, 399, 536
		Working conditions in wild plant collection	Civil Society Organization	176, 375
		Economic, environmental, and social standards	Mediating Institution	536
		Health risks of workers in fresh fruit and vegetable (FFV) supply chains	Civil Society Organization	560
		Seasonal wages of workers in fresh fruit and vegetable (FFV) supply chains	Civil Society Organization	560
		Human rights	Business	479

\*GRI Sector Guidance

## Food Production – 69 Common Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

### 24 – Food Production – Agricultural Production – 13 Specific Topics

Producers of agricultural products. Includes crop growers, owners of plantations and companies that produce and process foods but do not package and market them. Excludes companies classified as Forest Products and those that package and market food products.

### 25 – Food Production – Animal Source Food Production<sup>(1)</sup> – 26 Specific Topics

Companies that raise livestock and other producers of meat. Companies that raise poultry and other producers of poultry products. Fishing companies and companies that raise fish and other producers of fish products.

<sup>(1)</sup>The name: Food Production –Meat, Poultry, Fish has been changed to the more generic Food Production –Animal source food production, to allow the inclusion of dairy and other produce.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
<b>Food Production – Agricultural and Animal Source Food Production – Common Topics</b>					
Economic	Economic performance		Business	463	
	Financial assistance received from governments	Agriculture, biofuels and food production	Civil Society Organization	207*	
	Indirect economic impacts	Local community	Business	100, 246	
	Local employment		Business	100, 246	
	Socio-economic benefits		Biomass and bioenergy production systems	Civil Society Organization	92
			Impact assessment at community and farm level	Financial Markets & Information Users	195
Environmental	Materials sourcing and use	Products from responsibly managed land to avoid deforestation and forest degradation	Civil Society Organization	106, 194	
		Supplier production of raw materials in environmentally sensitive and/or conflict-affected areas	Civil Society Organization	207*	
	Energy efficiency of operations	Energy consumption management and reduction	Business	59	
	Water use efficiency		Business	463	

## 24,25 – Food Production – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>	
Environmental	Water use efficiency	Technology and infrastructure	Mediating Institution	536	
		Water consumption and pollution reduction	Mediating Institution	536	
		Water consumption management and reduction	Financial Markets & Information Users	399	
	Water withdrawal	Risks and impacts on fresh water availability	Business, Financial Markets & Information Users, Mediating Institution	62, 109, 153, 354, 399, 536	
		Water consumption and management in water scarce areas	Business	479	
	Biodiversity management and protection	Soil biodiversity	Business	148	
			Business, Civil Society Organization, Financial Markets & Information Users, Mediating Institution	54, 92, 153, 441, 536	
	Soil management	Farming practices	Farming practices	Mediating Institution	536
			Farming practices - Soil erosion	Mediating Institution	415
			Soil conservation and carbon stock	Mediating Institution	530
			Soil fertility	Business, Civil Society Organization, Mediating Institution	92, 463, 536
			Soil fertility and nutrient balance	Mediating Institution	415, 534
	Agricultural farming practices	Monoculture	Financial Markets & Information Users	399, 413	
	Deforestation	Expansion of plantations and industrial agricultural production frontier	Civil Society Organization	220, 229	
	Seed quality standards		Mediating Institution	419	
Emissions to air - GHG emissions	Agricultural practices, transport, manufacturing and packaging	Business, Financial Markets & Information Users	399, 479		
		Business, Financial Markets & Information Users	153, 463		
Emissions to air - GHG emissions and other emissions	Agricultural practices, use of machinery and crop production	Business, Mediating Institution	62, 180, 238		

## 24,25 – Food Production – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental			Financial Markets & Information Users	153
	Food waste management		Business	386
	Waste management	Recycling and reuse of solid materials	Business	54, 441
			Financial Markets & Information Users	153
Water pollution	Water discharge and effluent run-off	Business, Mediating Institution	54, 421, 434, 441	
Social	Labor conditions	Human capital development	Business	246, 484
	Migrant workers	Human trafficking risks	Mediating Institution	249, 254, 437
		Labor and working conditions	Mediating Institution	62
		Occupational health and safety	Mediating Institution	62
		Recruitment and employment	Mediating Institution	253
	Occupational health and safety management	Education and training on health and safety issues	Business	246, 351, 472, 484
	Occupational health and safety risks	Chemical fertilizer, herbicide and pesticide use	Mediating Institution	415, 529
	Corruption	Administrative stewardship of land	Civil Society Organization	510
	Child labor		Mediating Institution	304
	Indigenous peoples rights	Adherence to international agreements (e.g. Equator Principle and Free Prior and Informed Consent (FPIC) of Indigenous Peoples)	Civil Society Organization	80, 181
	Land use rights	Risks and conflicts with local communities and indigenous peoples	Mediating Institution	255
	Consumer health and safety risks	Industrial farming practices	Business	479
	Agricultural standards and certification		Financial Markets & Information Users, Mediating Institution	62, 153, 399, 413
Product labeling	Nutritional information of product	Business	27, 100	

## 24,25 – Food Production – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>	
Social	Agricultural genetic engineering (GE)		Financial Markets & Information Users	153, 399, 413	
		Product safety - Assessment of foods and feeds from GE crops	Mediating Institution	422	
	Food product quality and safety management systems		Business	99	
	Food security	Arable acreage and productivity	Business	97	
	Nutritional quality of food		Financial Markets & Information Users, Mediating Institution	399, 592, 536	
	Product quality and safety management systems			Business	479
		Assessment and screening of animal ingredients	Business	192	
		Hygienic conditions for food processing of animal origin	Business	145	
		Process hazards, product safety and integrity	Business	99	
	Product safety information and communications	Ingredients, nutritional and health quality of food	Mediating Institution	62	
	Seeds and plants patents	Patent monopolies for seeds and plants	Civil Society Organization	502	
	Other	Biomass production	Full Life Cycle Assessment (LCA)	Civil Society Organization	92
Chemical fertilizer, herbicide and pesticide use			Business, Financial Markets & Information Users, Mediating Institution	389, 399, 413, 415, 442, 463, 492, 536	
Agricultural machinery use		Impacts on environment and employment	Mediating Institution	119, 554	
International and national regulations on genetically modified (GM) products			Civil Society Organization	331	
Corporate governance		Gender participation on governance bodies	Financial Markets & Information Users	389	
Land tenure			Mediating Institution	536	
Political accountability			Financial Markets & Information Users	394, 616	

## 24,25 – Food Production – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Other	Resource use efficiency		Mediating Institution	536
	Sourcing strategy and policies	Raw materials, ingredients and feedstock	Civil Society Organization	207*
	Supplier screening	Economic, environmental, and social standards in the supply chain	Mediating Institution	536
		Labor and working conditions in the supply chain	Financial Markets & Information Users, Mediating Institution	175, 399, 536
<b>Food Production - Agricultural Production - Specific Topics</b>				
Economic	Financial implications due to sustainability issues	Prices of crops	Business	97
Environmental	Natural water systems impacts	Water-related infrastructure	Business	434
	Water pollution	Water discharge and effluent run-off	Mediating Institution	371, 545
	Agricultural productivity optimization	Integrated resource management	Business	92
Social	Child labor		Civil Society Organization	175, 399
	Labor conditions	Cotton production	Financial Markets & Information Users	47
	Consumer product safety information and communications	Breast milk substitutes	Business	594
	Agricultural genetic engineering (GE)	Hybrid and genetically modified (GM) seed and plant use in agricultural production	Mediating Institution	153, 233
			Financial Markets & Information Users, Mediating Institution	460
	Food security	Environmental impacts in achieving food security	Financial Markets & Information Users	389
		Impacts of biofuel production on food security	Financial Markets & Information Users	389
		Research to increase productivity	Financial Markets & Information Users	389

## 24,25 – Food Production – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>
<b>Food Production - Animal Source Food Production -Specific Topics</b>				
Economic	Socio-economic performance of fisheries		Financial Markets & Information Users	468
Environmental	Emissions to air - GHG emissions	Dairy supply chain	Business, Trade / Industry Association	59, 503
	Food waste management		Civil Society Organization	385
	Wastewater	Generation and discharge from rendering plants	Business	477
	Water use efficiency	Dairy farming and processing	Business	354, 371,545
		Use of reclaimed or recycled water	Business	31
	Aquaculture	Ecosystems impacts	Business	608
	Odor emissions	Management and reduction strategies	Business	477
Social	Overfishing and fish stock recovery	Fishery operations	Civil Society Organization	369
		Policies and management systems in fishery operations	Business	420
	Overfishing, overexploitation and depletion of fish stocks	Impacts on aquatic biodiversity and marine ecosystems from fishery operations	Civil Society Organization	222, 369, 420, 479
	Agricultural or fishing standards and certification		Mediating Institution	399, 413
	Fishing standards and certification		Business, Civil Society Organization, Mediating Institution	62
Other	Animal husbandry practices	Physical alterations	Financial Markets & Information Users	207*
		Veterinary pharmaceuticals use	Mediating Institution	153, 207*
	Animal health and welfare		Civil Society Organization	17, 153, 383
		Animal housing systems	Financial Markets & Information Users	207*



## 24,25 – Food Production – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
Other	Animal health and welfare	Animal husbandry, transport and slaughter	Business, Financial Markets & Information Users	207*	
		Livestock production systems	Civil Society Organization	98, 207*, 399, 413, 483	
		Facilities and equipment design and maintenance	Civil Society Organization	30	
		Humane slaughter procedures	Business, Civil Society Organization, Financial Markets & Information Users	30	
		Livestock management	Business	30	
		Livestock management during transport and slaughter	Business	30	
		Staff competency handling livestock	Business	30	
		Biosecurity	Rendering industry	Business	236
		International fisheries regulations and/or agreements	Illegal, unreported and unregulated (IUU) fishing	Business	222

\*GRI Sector Guidance

## 26 – Air Freight Transportation and Logistics – 31 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Companies providing air freight transportation, courier and logistics services, including package and mail delivery and customs agents.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Economic	Carbon offsetting		Financial Markets & Information Users	262, 411
	Indirect economic impacts of products and services	Trade and communication	Civil Society Organization	208*
Environmental	Energy efficiency initiatives		Civil Society Organization, Financial Markets & Information Users	208*, 411
		Air traffic control	Business	261
		Aircraft and engine design	Business	8
		Intermodality and route planning	Civil Society Organization, Financial Markets & Information Users	153, 208*
	Energy efficiency of end products		Financial Markets & Information Users	153
		Mobile and non-mobile sources	Civil Society Organization	208*
	Renewable/alternative energy sources	Biofuel use	Financial Markets & Information Users	389
		Environmental impact management	Civil Society Organization	208*
	Emissions to air		Financial Markets & Information Users, Mediating Institution	109, 153
		Management and reduction strategies, from road transport	Civil Society Organization, Financial Markets & Information Users	208*, 262, 411
	Emissions to air - Fine particulates, soot, NO <sub>x</sub> and SO <sub>2</sub>	Engine combustion	Financial Markets & Information Users	411
	Emissions to air - GHG emissions	Entire fleet across all regions and subcontractors	Financial Markets & Information Users	262, 411
		Mobile and non-mobile sources	Civil Society Organization	208*

## 26 – Air Freight Transportation and Logistics – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Social	Noise	Aircraft	Business	479
		Management and abatement	Civil Society Organization, Financial Markets & Information Users	208*, 411
	Employment	Continuity of employment	Civil Society Organization	208*
	Working conditions	Contractors and self-employed drivers	Civil Society Organization	208*
		Rest hours, rest facilities and leave	Civil Society Organization	208*
	Road safety	Employees and subcontractors	Civil Society Organization	208*
	Biosecurity	Potentially harmful organisms	Civil Society Organization	208*
	Goods' safety and security		Civil Society Organization	208*
	Hazardous goods transport	Labeling, storage, handling	Civil Society Organization	208*
	Ship safety		Civil Society Organization	208*
Other	Fleet composition		Civil Society Organization	208*
		Trucks, vessels, airlines, rail cars, rail carriages	Financial Markets & Information Users	153
	Humanitarian assistance		Civil Society Organization	208*
	Traffic congestion management		Civil Society Organization	208*
	Transport safety	Driver fatigue prevention	Financial Markets & Information Users	411
	Transport security	Risk of robbery and terrorist attack	Financial Markets & Information Users	411

\*GRI Sector Guidance – Pilot Version

## 27 – Air Transportation – Airlines – 22 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Companies providing primarily passenger air transportation.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Economic	Carbon offsetting		Business	266
	Economic direct and indirect benefits	Employment, accessibility and mobility	Mediating Institution	548
		Jobs and economic multiplier effect	Business	12, 279
Environmental	Materials sourcing and use	Plastic products	Civil Society Organization	353, 367
	Renewable/alternative energy sources	Biofuels	Financial Markets & Information Users	389
	Energy efficiency initiatives	Fuel use efficiency	Financial Markets & Information Users	460
		Weight of flight load	Financial Markets & Information Users, Mediating Institution	153, 571
	Air quality	Airports	Business	280
	Emissions to air		Financial Markets & Information Users	153
			Aircraft	Business, Financial Markets & Information Users
	Emissions to air - GHG emissions	Management and reduction strategies	Business, Financial Markets & Information Users	460, 479
Noise	Aircraft and components	Business	265, 267, 479	
Social	Labor conditions	Workforce turnover and restructuring	Business	479
	Labor management relations	Strikes and/or lock-outs	Business	479
	Cabin personnel health and safety	Risk assessment and mitigation	Mediating Institution	77
	Cabin air quality	On-board health and safety conditions	Mediating Institution	171

## 27 – Air Transportation – Airlines – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Social	Unlawful sex tourism	Human trafficking risks and child abuse	Mediating Institution	304,499
	Persons' with special needs access to services and facilities	Travelers with disabilities and medical conditions	Mediating Institution	515
	Emergency preparedness		Mediating Institution	549
	Fleet technological improvement	Noise, energy efficiency, emissions	Business	479
Other	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389
	Sourcing strategy for aircrafts and components	Sourcing standards on aircraft energy efficiency	Mediating Institution	571

## 28 – Air Transportation – Airport Services – 39 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Operators of airports and companies providing related services.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Economic	Local employment		Civil Society Organization	201*
	Economic direct and indirect benefits	Employment, accessibility and mobility	Mediating Institution	107, 435
		Infrastructure investments and services	Civil Society Organization	201*
Environmental	Materials sourcing and use	Plastic products	Civil Society Organization	353, 367
	Energy efficiency of technology	Technological improvements of processes and energy conservation	Civil Society Organization	201*
	Emissions to air	Employee commute and parking	Mediating Institution	10
		Ground support equipment	Civil Society Organization, Mediating Institution	67, 201*
		Aircraft	Business	262
	Emissions to air - GHG emissions	Airport operations	Civil Society Organization	201*
		Management and reduction strategies	Business	143
	Emissions to air - Particulate Matter (PM), Sulphur dioxide (SO <sub>2</sub> ), Nitrogen dioxide (NO <sub>2</sub> ), Carbon monoxide (CO), Lead (Pb), Ozone (O <sub>3</sub> ) and hydrocarbons	Airport operations	Civil Society Organization	201*
	Aircraft and pavement de-icing and/or anti-icing fluid		Mediating Institution	72, 513
	Airport waste management		Civil Society Organization	201*

## 28 – Air Transportation – Airport Services – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>
Environmental	Airport waste management	Presence of pathogens and foreign species in waste from international flights	Civil Society Organization	201*
	Buffer areas and wildlife management		Civil Society Organization	201*
	Waste fluids management	Aircraft and pavement de-icing and/or anti-icing fluid	Civil Society Organization	201*
	Storm water	Management and quality	Civil Society Organization	201*
	Noise	Aircraft and components	Business, Civil Society Organization	11, 13, 201*
Social	Labor conditions	Labor unrest among employees and contractors' employees	Civil Society Organization	201*
	Working conditions	Employees and contractors' employees	Civil Society Organization	201*
	Occupational health and safety risks	Accidents, noise exposure, airborne pollutants and pandemic diseases	Civil Society Organization	201*
	Employee turnover	Workers with access to secure areas	Civil Society Organization	201*
	Migrant workers	Human trafficking risks	Civil Society Organization	201*
	Persons' with special needs access to services and facilities		Civil Society Organization	201*
	Land use rights		Mediating Institution	255
	Aircraft safety	Wildlife strikes	Civil Society Organization	201*
	Airport security and screening processes	Passengers' privacy and discrimination	Civil Society Organization	201*
	Airport services as a public service		Civil Society Organization	201*
	Service quality management		Civil Society Organization	201*
	Resettlement and displacement of people	Airport construction and planning	Civil Society Organization	201*
	Stakeholder engagement	Airport planning and operations	Business, Civil Society Organization	201*, 378
	Other	Airport operations size	Flights, passengers and cargo	Civil Society Organization

## 28 – Air Transportation – Airport Services – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>
Other	Emergency preparedness		Mediating Institution	549
		Business continuity	Civil Society Organization	201*
	Impacts on surrounding communities and ecosystems	Construction and planning considerations	Mediating Institution	458, 514
		Noise	Mediating Institution	490
		Risk assessment and impact management	Civil Society Organization	201*
	Intermodality		Civil Society Organization, Financial Markets & Information Users	153, 201*
	Regulatory framework for airport operations		Civil Society Organization	201*

\*GRI Sector Guidance



## 29 – Water Transportation – 15 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Companies providing goods or passenger water transportation.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Emissions to air		Financial Markets & Information Users	153
	Emissions to air - GHG emissions and other emissions	SO <sub>2</sub> and NO <sub>x</sub> emissions from ships	Mediating Institution	9
	Ballast water management		Mediating Institution	310
			Marine pests spreading	Civil Society Organization
	Marine pollution	Noxious and harmful substances, oil, sewage, garbage	Mediating Institution	306
	Water pollution		Financial Markets & Information Users	153
			Toxic, persistent, and bio-accumulative chemicals from shipping operations	Civil Society Organization
	Hazardous materials	Ship breaking, demolition and recycling	Mediating Institution	308, 309
	Plastics use and management		Civil Society Organization	353, 367
	End-of-the-life of ships	Ship dismantlement and recycling of components	Mediating Institution	308, 309
Anti-fouling systems		Mediating Institution	307	
Social	Child abuse risks	Sexual exploitation in travel and tourism industries	Mediating Institution	304, 499
	Migrant workers	Recruitment and employment	Mediating Institution	253
	Travelers with disabilities and medical conditions		Mediating Institution	515
Other	Intermodality		Financial Markets & Information Users	153

### 30 - Water Transportation – Ports & Services – 19 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Owners and operators of water ports and related services.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Economic	Carbon offsetting		Financial Markets & Information Users	262,411
Environmental	Emissions to air - GHG emissions and other emissions	Environmental shipping index - Reduction strategies	Business	105,440
		Management and reduction strategies of own fleet and subcontractors	Financial Markets & Information Users	262,411
	Emissions to air - Non-GHG emissions	Fine particulates, soot, nitrogen oxide and sulphur dioxide of own fleet and subcontractors	Financial Markets & Information Users	411
	Water pollution	Toxic, persistent, and bio-accumulative chemicals from shipping operations	Civil Society Organization	610
	Marine pollution	Noxious and harmful substances, oil, sewage, garbage	Mediating Institution	306
	Waste management	Disposal facilities for vessels	Business	105,440
	Oil spills		Business	105,440
	Environmental performance	Air, soil and water quality	Business	105,440
	Employees' transport		Business	105,440
	Transport efficiency	Fuel consumption reduction	Financial Markets & Information Users	411
	Noise	Impacts on local communities	Financial Markets & Information Users	411
		Sediment quality		Business
Other	Intermodality		Financial Markets & Information Users	153

### 30 – Water Transportation – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Other	Intermodality and maritime connectivity		Business	105,440
	Security practices		Business	105,440
	Transport safety	Staff fatigue prevention	Financial Markets & Information Users	411
	Transport security	Risk of robbery and terrorist attack	Financial Markets & Information Users	411
	Unwanted passengers		Business	105,440

### 31 – Ground Transportation - Railroads Transportation – 8 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders’ suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Companies providing primarily goods and passenger rail transportation.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Energy efficiency of operations		Business	264
	Noise and vibration	Railroad operations	Business	339
	Soil pollution	Railroad operations	Business	340,485
Social	Land use rights		Mediating Institution	255
	Women secure working conditions	Railroad operations	Labor	338
	Travelers with special needs	Railroad operations	Mediating Institution	515
Other	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389
	Political accountability		Financial Markets & Information Users	394,616

## 32 – Ground Transportation – Trucking Transportation – 10 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Companies providing primarily goods and passenger land transportation. Includes vehicle rental and taxi companies.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Fuel efficiency	Public transport	Business	276
	Fleet environmental impact management	Road freight transport	Business	479
	Operations in eco-sensitive regions	Social and environmental impacts	Business	479
Social	Labor management relations		Business	479
	Public policy	Regulatory risks affecting operations	Business	479
Other	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389
	Political accountability		Financial Markets & Information Users	394, 616
	Sourcing strategy and policies	Environmental and social standards in the supply chain	Business	479
		Vehicle sustainability requirements and environmental and social standards for suppliers	Financial Markets & Information Users	137, 358
	Transport security	Risk of robbery and terrorist attack	Business	329, 330

### 33 – Ground Transportation – Highways and Railtracks – 25 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Owners and operators of roads, tunnels and rail tracks.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Economic	Carbon offsetting		Financial Markets & Information Users	262,411
Environmental	Road construction materials	Type, sourcing, transportation, recycled and alternative materials	Mediating Institution	467,486
		Natural aggregates consumption for road and highway construction	Business	504
		Recycled or reused highway construction materials	Business	504
	Energy efficiency	Construction and operation	Mediating Institution	43,487
	Freight rail fuel efficiency		Business	24
	Watercourse and wetlands impacts	Road construction	Mediating Institution	486,487
	Water management	Road construction	Mediating Institution	467,486
	Emissions to air - GHG emissions	Road construction	Mediating Institution	43,487
		Management and reduction strategies of own fleet and subcontractors	Financial Markets & Information Users	262,411
	Emissions to air - Non-GHG emissions	Particulate Matter (PM), Volatile Organic Compounds (VOC), NOx from road construction	Mediating Institution	43,488
		Fine particulates, soot, nitrogen oxide and sulfur dioxide of own fleet and subcontractors	Financial Markets & Information Users	411
	Water sourcing and transportation	Road construction	Mediating Institution	467,486
	Raw materials transport	Highway construction	Business	504

### 33 – Ground Transportation – Highways and Rail tracks – 25 Topics

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Transport efficiency	Fuel consumption reduction	Financial Markets & Information Users	411
	"Heat island effect" reduction strategies		Mediating Institution	43, 487
	Noise		Financial Markets & Information Users	411
Social	Migrant workers	Recruitment and employment	Mediating Institution	253
	Land use rights		Mediating Institution	255
	Innovative road design and technologies	Low carbon road construction	Mediating Institution	43, 487
Other	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389
	Political accountability		Financial Markets & Information Users	394, 616
	Traffic congestion impacts	Highway construction	Business	504
	Transport safety	Staff fatigue prevention	Financial Markets & Information Users	411
	Transport security	Risk of robbery and terrorist attack	Financial Markets & Information Users	411

### 34 – Banks, Diverse Financials and Insurance – 42 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders’ suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Commercial banks whose business derives primarily from commercial lending operations and have significant business activity in retail banking and small and medium corporate lending. Regional banks tend to operate in limited geographic regions. Financial institutions providing mortgage and mortgage related services. These include financial institutions whose assets are primarily mortgage related, savings & loans, mortgage GSE’s (government sponsored enterprises), mortgage lending institutions, building societies and companies providing insurance to mortgage banks. Providers of a diverse range of financial services and/or with some interest in a wide range of financial services including banking, insurance and capital markets, but with no dominant business line. Includes diversified financial companies. Providers of specialized financial services. Includes credit agencies, stock exchanges and specialty boutiques. Providers of consumer finance services, including personal credit, credit cards, lease financing, travel-related money services and pawn shops. Financial institutions primarily engaged in investment management and/or related custody and securities fee-based services. Includes companies operating mutual funds, closed-end funds and unit investment trusts. Financial institutions primarily engaged in investment banking & brokerage services, including equity and debt underwriting, mergers and acquisitions, securities lending and advisory services. Financial institutions primarily engaged in diversified capital markets activities, including a significant presence in at least two of the following area: large/major corporate lending, investment banking, brokerage and asset management. Insurance and reinsurance brokerage firms. Companies providing primarily life, disability, indemnity or supplemental health insurance. Insurance companies with diversified interests in life, health and property and casualty insurance. Companies providing primarily property and casualty insurance. Companies providing primarily reinsurance.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Economic	Community investments	Strategy and evaluation	Civil Society Organization	206*
	Social Responsible Investment (SRI) and local development	Social impact evaluation	Mediating Institution	83, 84
Environmental	Materials sourcing	Wood-based products from responsibly managed forests	Civil Society Organization	185, 569
	Materials sourcing and use	Plastic products	Civil Society Organization	353, 367
	Emissions to air - GHG emissions	Business travels	Civil Society Organization	206*
	Paper and waste IT products’ management		Civil Society Organization	206*
Social	Employment practices	Diversity	Financial Markets & Information Users	153
	Labor conditions	Workforce turnover	Business	479, 521
	Labor management relations	Strikes and/or lock-outs	Business	521



### 34 – Banks, Diverse Financials and Insurance – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
Social	Occupational safety risks	Threats, violence and risk control	Civil Society Organization	206*	
	Employee education and development		Financial Markets & Information Users	460	
	Political funding	Contributions to political parties	Financial Markets & Information Users	153	
	Indigenous peoples rights	Adherence to international agreements (e.g. Equator Principle and Free Prior and Informed Consent (FPIC) of Indigenous Peoples)	Civil Society Organization	71, 366	
	Financial products and services information to customers	Avoidance of conflict of interest	Civil Society Organization	206*	
	Financial consumer protection			Mediating Institution	423
			Risk management in pension funds	Mediating Institution	426
	Financial inclusion, accessibility and financial education			Mediating Institution	142
			Disadvantaged people's access to financial services	Civil Society Organization	206*
			Financial literacy	Civil Society Organization	206*
		Low-populated or economically disadvantaged areas	Civil Society Organization	206*	
Other	Business lines, products and services	Design to deliver environmental and/or social benefits	Civil Society Organization, Mediating Institution	206*, 533	
		Due diligence on environmental and social risks	Civil Society Organization	206*	
		Environmental and social policies and requirements of product development	Civil Society Organization	206*	
		ESG risk assessment and management	Business, Financial Markets & Information Users, Mediating Institution	153, 479, 533	
		Investments in forestry activities	Civil Society Organization	46, 391	
	Business models	Long-term value creation and short-term value creation	Financial Markets & Information Users	460	

### 34 – Banks, Diverse Financials and Insurance – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°		
Other	Financial firm complexity	Too big to Fail concept	Financial Markets & Information Users	462		
	Political accountability		Financial Markets & Information Users	394, 616		
	Solvency	Internal controls and regulations	Labor	245		
	Corporate governance		Adherence to international best practices/norms	Financial Markets & Information Users	460	
			Executive Board remuneration and compensation schemes	Business, Mediating Institution	81, 521	
			Gender participation on governance bodies	Financial Markets & Information Users	389	
			Risk management	Financial Markets & Information Users	460	
	Voting policies	Voting shares for environmental or social issues	Civil Society Organization	206*		
	Business strategy		Climate change affecting business	Business	262, 500, 521	
			Considerations when investing in risk and conflict areas, and for protecting environmental and social stability	Mediating Institution	55	
			Demographic changes affecting business	Business, Financial Markets & Information Users	153, 370	
			Environmental and social aspects in long-term strategies	Financial Markets & Information Users	460	
			Natural disasters affecting business	Business	479	
			Environmental impacts of investments, products and services		Mediating Institution	469
			Environmental and social impacts of investments, products and services	Auditing and screening practices	Civil Society Organization	206*

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## 35 – Real Estate – 31 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Companies or Trusts engaged in the acquisition, development, ownership, leasing, management and operation of industrial properties. Includes companies operating industrial warehouses and distribution properties. Companies or Trusts that service, originate, purchase and/or securitize residential and/or commercial mortgage loans. Includes trusts that invest in mortgage-backed securities and other mortgage related assets. Companies or Trusts engaged in the acquisition, development, ownership, leasing, management and operation of office properties, residential properties including multifamily homes, apartments, manufactured homes and student housing properties, of shopping malls, outlet malls, neighborhood and community shopping centers, and of properties not classified elsewhere. Includes trusts that operate and invest in health care, leisure, hotel/resort and storage properties. Companies engaged in a diverse spectrum of real estate activities including real estate development & sales, real estate management, or real estate services. Companies engaged in operating real estate properties for the purpose of leasing & management. Companies that develop real estate and sell the properties after development. Excludes companies classified under Home Building. Real estate service providers such as real estate agents, brokers & real estate appraisers.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Economic	Financial implications due to sustainability issues		Civil Society Organization	204*
	Maintenance and investments on property and equipment		Civil Society Organization	204*
	Payments to governments	Direct payments and as agent	Civil Society Organization	204*
	Indirect economic impacts	Legacy impacts	Civil Society Organization	204*
	Voluntary investments in social infrastructure and assets		Civil Society Organization	204*
Environmental	Energy efficiency of assets		Business, Civil Society Organization, Financial Markets & Information Users	153, 204*, 479
		Buildings' energy intensity	Civil Society Organization, Financial Markets & Information Users	204*, 460
		Energy consumption	Financial Markets & Information Users	153
		Energy savings	Civil Society Organization	204*

### 35 – Real Estate – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Energy production on site	Type of energy production	Civil Society Organization	204*
	Water efficiency of assets		Financial Markets & Information Users	460
		Buildings' water intensity	Civil Society Organization	204*
	Water use management		Civil Society Organization	204*
	Emissions to air - GHG emissions	Buildings	Financial Markets & Information Users	460
		Buildings, new construction and redevelopments	Civil Society Organization	204*
Social	Employment practices	Sub-contracted, temporary and part-time labor	Mediating Institution	244
	Local community engagement		Civil Society Organization	204*
	Community resettlement	Voluntary and/or involuntary resettlement	Civil Society Organization	204*
	Public policy development positions	Conflict of interest risks	Civil Society Organization	204*
	Political funding	Contributions to political parties	Civil Society Organization	204*
	Money laundering, bribery and corruption	Valuations and transactions	Civil Society Organization	204*
	End user health, safety and security		Civil Society Organization	204*
	Asset design considerations	Tenant wellbeing	Mediating Institution	244
		Water and energy efficiency	Mediating Institution	376
	Asset labeling and certification	Standards, certification, rating and labeling schemes	Civil Society Organization, Financial Markets & Information Users	153, 204*
Customer satisfaction		Civil Society Organization	204*	
Other	Corporate governance	Gender participation	Financial Markets & Information Users	389

### 35 – Real Estate – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Other	New assets versus retrofits, upgrades, and refurbishments of buildings		Civil Society Organization	204*
	Land acquisition, planning, regulatory and land use requirements		Business	479
	Political accountability		Financial Markets & Information Users	394, 616
	Special purposes property	Underserved areas	Mediating Institution	244

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## 36 – Software and Services – 33 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Companies developing and marketing internet software and/or providing internet services including online databases and interactive services, web address registration services, database construction and internet design services. Excludes companies classified under Internet Retail. Providers of information technology and systems integration services. Includes information technology consulting and information management services. Providers of commercial electronic data processing and/or business process outsourcing services. Includes companies that provide services for back-office automation. Companies engaged in developing and producing software designed for specialized applications for the business or consumer market. Includes enterprise and technical software. Companies engaged in developing and producing systems and database management software.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Conflict minerals sourcing		Business	122
	Energy consumption	Data centers	Civil Society Organization	221, 228
		Source of energy and energy efficiency in data centers	Civil Society Organization	223
	Energy efficiency of operations	Data centers	Civil Society Organization	223
		Power Usage Effectiveness (PUE) and Data Center Infrastructure Efficiency (DCIE)	Mediating Institution	314
	Water consumption	Supply chain	Business	122
	Wastewater	Management and treatment	Business	122
	Emissions to air - GHG emissions		Mediating Institution	109, 122, 479
		Management and reduction strategies	Business	197, 198
	Electronic waste (e-waste)		Business	29
		Hazardous substances	Business	122
	End-of-life of products	Take-back and product recycling	Civil Society Organization	227
	Eco-efficiency and recycling		Financial Markets & Information Users	460
	Social	Working conditions	Freely chosen employment - Organization and supply chain	Business

### 36 – Software and Services – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>	
Social	Working Conditions	Safe and humane working environment	Business	122	
	Labor conditions	Working hours	Business	122	
	Occupational health and safety risks	Hazardous chemicals and machinery use	Business	122	
	Child labor	Organization and supply chain	Business	122	
	Corruption	Organization and supply chain	Business	122	
	Customer privacy	Personal information management	Mediating Institution	66	
	Information management		Confidentiality	Financial Markets & Information Users	460
			Internet user privacy	Mediating Institution	14, 200
	Consumer information	Product labeling and environmental impact information	Business	122	
	Management of access to content		Censorship	Business	479
			Freedom of expression	Mediating Institution	14, 200
	Child online protection	Internet use	Business, Mediating Institution	334, 464, 520	
	Green IT	Environmentally friendly practices in manufacturing, product use and electronic waste	Business	479	
	ICT based solutions and innovation	Energy efficient solutions	Civil Society Organization	224	
Other	Corporate governance	Transparency of business practices	Financial Markets & Information Users	460	
		Gender participation on governance bodies	Financial Markets & Information Users	389	
	Business restructuring	Labor turnover	Business	479	
	Supplier screening	Adherence to codes, regulations and policies in the supply chain	Business	122	
		Environmental, social and labor conditions	Business	333, 414	

## Technology and Semiconductors – 43 Common Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

### 37 – Technology Hardware and Equipment – 20 Specific Topics

Manufacturers of communication equipment and products, including LANs, WANs, routers, telephones, switchboards and exchanges. Manufacturers of personal computers, servers, mainframes and workstations. Includes manufacturers of Automatic Teller Machines (ATMs). Manufacturers of electronic computer components and peripherals. Includes data storage components, motherboards, audio and video cards, monitors, keyboards, printers and other peripherals. Excludes semiconductors.

Manufacturers of electronic equipment and instruments including analytical, electronic test and measurement instruments, scanner/barcode products, lasers, display screens, point-of-sales machines, and security system equipment. Manufacturers of electronic components. Includes electronic components, connection devices, electron tubes, electronic capacitors and resistors, electronic coil, printed circuit board, transformer and other inductors, signal processing technology/components. Producers of electronic equipment mainly for the OEM (Original Equipment Manufacturers) markets. Distributors of technology hardware and equipment. Includes distributors of communications equipment, computers & peripherals, semiconductors, and electronic equipment and components. Manufacturers of office electronic equipment including copiers and faxes.

### 38 – Semiconductors and Semiconductors Equipment – 2 Specific Topics

Manufacturers of semiconductor equipment, including manufacturers of the raw material and equipment used in the solar power industry. Manufacturers of semiconductors and related products, including manufacturers of solar modules and cells.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
<b>Technology Hardware and Equipment, and Semiconductors and Semiconductors Equipment – Common Topics</b>				
Environmental	Conflict minerals sourcing		Mediating Institution	427
		Sourcing strategy and policies	Financial Markets & Information Users	427, 473
		Tantalum, tin, tungsten and gold	Mediating Institution	122
	Hazardous materials		Civil Society Organization, Financial Markets & Information Users	227, 460
		Adherence to international, national or local regulations and/or laws	Business	479
		Hazardous substances management	Financial Markets & Information Users	405
		Energy consumption	Business	122
Energy efficiency of end products	Financial Markets & Information Users	153		



### 37, 38 – Technology and Semiconductors – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>
Environmental	Energy efficiency of operations		Financial Markets & Information Users, Mediating Institution	122, 460
	Water consumption		Financial Markets & Information Users, Mediating Institution	109, 153
		Supply chain	Mediating Institution	122
		Ultra-pure water consumption	Financial Markets & Information Users	460
	Wastewater	Management and treatment	Business	122
	Emissions to air		Business	122
	Emissions to air - GHG emissions		Financial Markets & Information Users, Mediating Institution	122, 153
	Electronic waste (e-waste)		Financial Markets & Information Users	153
		Hazardous substances	Mediating Institution	122, 529
		End-of-life products - Disposal, recycling and reuse	Mediating Institution	153, 193, 227, 335, 460, 471, 529
	Recycling rate	Components	Business	597
	Social	Labor conditions	Employee turnover	Business
Freedom of association and collective bargaining rights			Civil Society Organization, Business	429, 479, 480
Living wages			Civil Society Organization, Mediating Institution	21, 429
Temporary workers			Civil Society Organization	429, 481
Working hours			Mediating Institution	122
Labor management relations		Strikes and/or lock-outs	Business	521
Working conditions		Freely chosen employment - Organization and supply chain	Mediating Institution	122
		Safe and humane working environment	Mediating Institution	122

### 37, 38 – Technology and Semiconductors – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Social	Occupational health and safety risks		Financial Markets & Information Users	153
		Critical incidents	Business	597
		Hazardous chemicals use	Mediating Institution	529
	Occupational health and safety	Hazardous chemicals and machinery	Business	122
	Migrant workers	Recruitment and employment	Mediating Institution	253
		Human trafficking risks	Mediating Institution	254, 437
	Corruption	Business and supply chain	Mediating Institution	122
	Child labor	Business and supply chain	Mediating Institution	122
	Occupational and consumer health and safety risks	Nanotechnology	Mediating Institution	168, 470
	Product design	Environmental considerations	Mediating Institution	112
	Product stewardship	Restricted materials management and Life Cycle Assessment (LCA)	Mediating Institution	122
	Water use rights	Local communities' water use rights	Mediating Institution	252
Other	Closed-substance-cycle management	Return, recycle and reuse of used equipment	Financial Markets & Information Users	405
	Political accountability		Financial Markets & Information Users	394, 616
	Supplier screening	Adherence to codes, regulations and policies in the supply chain	Mediating Institution	122
	Supplier screening	Environmental and labor conditions	Financial Markets & Information Users	460
<b>Technology Hardware and Equipment – Specific Topics</b>				
Environmental	Hazardous materials		Business	479
	Plastics use and management		Civil Society Organization	353, 367
	Energy efficiency of end products		Mediating Institution	313
		Life Cycle Assessment (LCA)	Business	479
Emissions to air - GHG emissions	"Clean-rooms"	Business	479	

### 37, 38 – Technology and Semiconductors – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>
Environmental	Emissions to air - GHG emissions	Management and reduction strategies	Mediating Institution	197, 198
	Electronic waste (e-waste)	End-of-life products - Disposal, recycling and reuse	Business	479, 521
	Chemical emissions	Electronic equipment	Mediating Institution	111
Social	Corruption		Business	479
	Customer privacy	Personal information management	Mediating Institution	14, 200
	Access to content management	Censorship and privacy	Business	479
		Freedom of expression	Mediating Institution	14, 63, 200, 257
	Customer information	Hazardous substances and energy-saving options	Financial Markets & Information Users	405
	Green IT	Environmentally friendly practices in manufacturing, product use and electronic waste	Business	479
	ICT based solutions and innovation	Energy efficient solutions	Civil Society Organization	224
Other	Corporate governance	Executive Board compensation	Business	521
		Gender participation on governance bodies	Financial Markets & Information Users	389
	Supplier screening		Financial Markets & Information Users	153
		Environmental, social and labor conditions	Mediating Institution	333, 414
		Labor conditions in the supply chain	Business, Civil Society Organization, Financial Markets & Information Users	405, 406, 429, 479
<b>Semiconductors and Semiconductors Equipment – Specific Topics</b>				
Environmental	Energy efficiency of end products	Chips and processors	Financial Markets & Information Users	460
	Hazardous materials	Mercury, PVC, bromated flame retardants (BFRs), coltrane, polycyclic aromatic hydrocarbons (PAHs)	Civil Society Organization	153

### 39 – Telecommunication Services – 30 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Providers of communications and high-density data transmission services primarily through a high bandwidth/fiber-optic cable network. Operators of primarily fixed-line telecommunications networks and companies providing both wireless and fixed-line telecommunications services not classified elsewhere. Providers of primarily cellular or wireless telecommunication services, including paging services.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
Economic	Indirect economic impacts		Civil Society Organization	214*	
Environmental	Materials	Materials that are banned, restricted or scheduled for phase-out	Civil Society Organization	214*	
	Energy efficiency of buildings		Business	479	
	Energy efficiency of operations		Financial Markets & Information Users	460	
		Data center and network equipment	Business, Civil Society Organization, Financial Markets & Information Users	223, 224, 397, 479, 498	
	Biodiversity and ecosystem protection	Development and decommissioning of infrastructure	Civil Society Organization	214*	
	Emissions to air			Mediating Institution	109
			Data center	Civil Society Organization	223
	Emissions to air - GHG emissions	Telecommunication networks	Financial Markets & Information Users	397, 498	
Electronic waste (e-waste)	End-of-life product - Disposal, and take back of products for reuse and recycling	Business, Civil Society Organization, Financial Markets & Information Users	153, 214*, 227, 335, 397, 460, 471		
Social	Labor management relations	Strikes and/or lock-outs	Business	521	
	Labor conditions	Workforce turnover and restructuring	Business	479, 521, 598	
	Occupational health and safety	Operational field personnel	Civil Society Organization	214*	

### 39 – Telecommunications Services – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
Social	Customer health and safety management	Products and services use	Civil Society Organization	214*	
	Customer privacy	Personal information management	Business, Civil Society Organization, Financial Markets & Information Users, Mediating Institution	14, 63, 66, 200, 214*, 257, 397, 501	
	Customer privacy and data protection	Mobile advertising (M-advertising)	Business	479	
	Children and young people protection	Internet, mobile phones and other electronic media use	Business	334, 464, 501, 520	
	Management of access to content	Freedom of expression	Civil Society Organization, Mediating Institution	14, 63, 200, 214*, 257	
	Persons' access to telecommunication products and services		Civil Society Organization	214*	
	Electromagnetic radiation (EMR)		Adherence to ICNIRP (International Commission on Non-Ionizing Radiation Protection) guidelines and standards	Civil Society Organization	214*
			Health risks from exposure to EMR from use of products and services	Business, Civil Society Organization, Financial Markets & Information Users	214*, 460, 479
	Green IT			Business	501
			Low carbon equipment, networks and software	Business	197, 198
	Product design		Environmental Life Cycle Assessment (LCA) of products	Business, Civil Society Organization, Financial Markets & Information Users	112, 214*, 460
	Anti-trust and monopoly practices			Civil Society Organization	214*
Other	Corporate governance	Executive Board compensation	Business	521	
		Gender participation on governance bodies	Business, Financial Markets & Information Users	389, 598	
	Intellectual property rights		Civil Society Organization	214*	

### 39 – Telecommunications Services – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Other	Political accountability		Financial Markets & Information Users	394, 616
	Supplier screening	Environmental and labor issues in the supply chain	Business, Civil Society Organization, Financial Markets & Information Users	214*, 333, 397, 406, 414, 460, 479

\*GRI Sector Guidance – Pilot Version

## 40 – Hotels, Restaurants and Leisure, and Tourism Services – 31 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Owners and operators of hotels, resorts and cruise-ships. Includes travel agencies, tour operators and related services not classified elsewhere. Owners and operators of leisure facilities, including sport and fitness centers, stadiums, golf courses and amusement parks. Owners and operators of restaurants, bars, pubs, fast-food or take-out facilities. Includes companies that provide food catering services. Tourism organizations. Owners and operators of casinos and gaming facilities. Companies providing lottery and betting services.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Economic	Indirect economic impacts	Local community	Business	169, 215
Environmental	Materials sourcing	Sourcing standards and practices for cleaning products - Environmental, health and safety criteria	Financial Markets & Information Users	133, 152
		Sourcing standards and practices for cleaning products - International and national standards on the restriction of chemicals and/or hazardous substances	Financial Markets & Information Users	133, 152
		Sourcing standards and practices for food and beverages	Mediating Institution	457
	Materials sourcing and use	Operational supplies	Mediating Institution	457
		Wood-based products from responsibly managed forests	Civil Society Organization	185, 569
	Plastics use and management		Civil Society Organization	353, 367
	Energy consumption	Hotel operations	Business, Financial Markets & Information Users, Mediating Institution	153, 215, 455, 456
	Energy efficiency of operations		Business	215
	Fuel consumption	Ships	Financial Markets & Information Users	153
	Water consumption	Hotel operations	Business, Financial Markets & Information Users, Mediating Institution	153, 215, 455, 456

#### 40 – Hotels, Restaurants and Leisure and Tourism Services – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
Environmental	Water withdrawal	Water consumption and management in water scarce areas	Mediating Institution	337, 457	
	Wastewater	Management and treatment	Business, Mediating Institution	215, 337, 457	
	Biodiversity, ecosystem and habitat protection			Financial Markets & Information Users	153
			Impacts of tourism on coastal and marine ecosystems	Civil Society Organization	609
	Emissions to air - GHG emissions	Hotel operations	Mediating Institution	455, 456	
	Waste management			Business, Financial Markets & Information Users	153, 215
		Generation, disposal, diversion	Mediating Institution	455, 456	
Social	Labor conditions		Business	169, 215	
		Human capital development	Financial Markets & Information Users	460	
	Migrant workers	Human trafficking risks	Mediating Institution	249, 254, 437	
		Recruitment and employment	Mediating Institution	253	
	Impacts on local communities and services	Operation of tourist establishments	Business, Financial Markets & Information Users	215, 460	
	Local community involvement	Operation of tourist establishments	Financial Markets & Information Users	153	
	Unlawful sex tourism	Human trafficking risks and child abuse	Mediating Institution	110, 304, 457, 499	
Other	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389	
	Food safety	Health risks from fast food	Mediating Institution	66	
	Natural and cultural heritage		Business	215	
			Management and operation of tourist establishments	Business	215
	Sourcing strategy and policies	ESG standards of suppliers	Civil Society Organization	153	
			Local and fair trade services and goods	Business	215



## 41 – Education Services – 20 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Companies and organizations providing educational services, either on-line or through conventional teaching methods. Includes private universities, correspondence teaching, providers of educational seminars, educational materials and technical education. Excludes companies providing employee education programs classified as Human Resources & Employment Services.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Materials, equipments and supplies	Plastics use and management	Civil Society Organization	353, 367
	Emissions to air - GHG emissions	Transport of students and staff	Mediating Institution	525
	Solid waste management	In educational facilities	Mediating Institution	525
Social	Migrant workers	Recruitment and employment	Mediating Institution	253
	Access to education		Mediating Institution	539, 574
	Curriculum development and implementation		Mediating Institution	524
		Sustainability issues addressed in curriculum	Mediating Institution	178, 364
	Education facility safety		Mediating Institution	532
	Environmental education		Mediating Institution	382, 523
		Sustainability issues addressed in research programs	Mediating Institution	365, 559
	Integrated health/literacy programs for women		Civil Society Organization	177
	Quality of education		Mediating Institution	538
	School attendance	Civil Society Organization	575, 576	
	Skills and quality of teachers	Mediating Institution	146	
Other	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389
	Business strategy	Implementation of key strategic competencies	Mediating Institution	147
		Inclusive education - Disabled and special educational needs in mainstream schools	Mediating Institution	5

#### 41 – Education Services – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Other	Sustainability Agenda	Stakeholder engagement	Mediating Institution	525, 532
	Political accountability		Financial Markets & Information Users	394, 616
	Sourcing strategy and policies	Sourcing standards for goods and services	Mediating Institution	525

## 42 – Specialized Consumer Services – 3 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Companies providing consumer services not classified elsewhere. Includes residential services, home security, legal services, personal services, renovation & interior design services, consumer auctions and wedding & funeral services. Includes Event Organizers.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Plastic use and management policy		Civil Society Organization	353, 367
Social	Migrant workers	Human trafficking risks	Mediating Institution	254, 437
	Customer data protection		Financial Markets & Information Users	460

## 43 – Media – 50 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Owners and operators of television or radio broadcasting systems, including programming. Includes radio and television broadcasting, radio networks, and radio stations. Providers of cable or satellite television services. Includes cable networks and program distribution. Companies that engage in producing and selling entertainment products and services, including companies engaged in the production, distribution and screening of movies and television shows, producers and distributors of music, entertainment theaters and sports teams. Publishers of newspapers, magazines and books, and providers of information in print or electronic formats. Manufacturers of home entertainment software and educational software used primarily in the home. Companies providing advertising, marketing or public relations services.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Materials sourcing	Wood-based products in print media	Civil Society Organization	185, 209*, 569
	Paper recycling	Print media	Business	479
	Unsold/returned products		Civil Society Organization	209*
	Energy efficiency of operations	Print production and data centers	Business	479
	Wastewater	Print media - Lubricating oils, waste inks, cleanup solvents and other chemicals	Business	479
	Emissions to air - GHG emissions		Civil Society Organization	209*
Social	Labor conditions	Contractors, subcontractors, freelancers and interns	Civil Society Organization, Financial Markets & Information Users	153, 209*
		Children and young people	Civil Society Organization	209*
		Remuneration and working conditions for content generators across platforms	Civil Society Organization	209*
		Workforce turnover and restructuring	Business	479
	Safety and protection of workforce	High risk environments	Civil Society Organization	209*
	Training and education	Content values, content creation and content dissemination	Civil Society Organization	209*

### 43 – Media – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
Social	Training and education	Use of new technologies	Civil Society Organization, Financial Markets & Information Users	209*, 460	
	Cultural rights management		Civil Society Organization	209*	
	Freedom of expression	Media role in society's right to freedom of expression and Media exercising it	Civil Society Organization	209*	
	Advertising values and practices			Financial Markets & Information Users	460
			Online advertising standards	Business	479
	Content creation	Quality, plurality and diversity	Civil Society Organization	209*	
	Content dissemination		Accessibility, protection of vulnerable audiences and product information	Civil Society Organization	209*
			Labeling of media content	Civil Society Organization	209*
	Copyrights	Copyrights on social networks and user-generated sites	Mediating Institution	170	
	Customer privacy and data protection		Online advertising	Business	479
			Private information	Mediating Institution	170
	Marketing communications	Adherence to laws, standards, and voluntary codes	Civil Society Organization	209*	
	Media content		Balance, objectivity, diversity and completeness	Business, Mediating Institution	170, 479
			Vilification and incitement of hatred	Civil Society Organization	209*
	Media literacy			Financial Markets & Information Users	460
			Audience education	Civil Society Organization	209*

#### 43 – Media – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>	
Social	Protection of privacy		Civil Society Organization	209*	
	Protection of privacy	Subjects of media communications	Mediating Institution	66, 170	
	Trustworthiness of media content		Mediating Institution	170	
	Vulnerable audience	Children's online protection		Mediating Institution	334, 520
		Portrayal of children's experiences and opinions		Mediating Institution	295
	Audience interaction and engagement			Civil Society Organization, Mediating Institution	170, 209*
		Monitoring and evaluating feedback and complaints		Civil Society Organization	209*
	Corporate governance	Anti-competitive practices		Business	479
		Anti-corruption practices in media content creation and dissemination		Civil Society Organization	209*
	Political funding	Contributions to political parties, politicians, and related institutions		Civil Society Organization	209*
	Public policy positions and lobbying	Specific media industry issues		Civil Society Organization	209*
	Societal influence of media content			Civil Society Organization	209*
	Other	Business context	Changes in media sector	Civil Society Organization	209*
Business strategy		Local culture and regulation	Business, Financial Markets & Information Users	460, 479	
Confidentiality of sources and content generators			Civil Society Organization, Mediating Institution	209*, 170	
Corporate governance		Gender participation on governance bodies		Financial Markets & Information Users	389
		Values for content creation and dissemination		Civil Society Organization	209*

### 43 – Media – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Other	Independency of content creation	Governance structure and decision making on content	Civil Society Organization	209*
	Independency of content creation	Government funding and support	Civil Society Organization	209*
		Non-government funding and support	Civil Society Organization	209*
		Ownership structures	Mediating Institution	170
	Intellectual property rights	Content creators	Civil Society Organization	209*

\*GRI Sector Guidance

## 44 – Healthcare Equipment and Supplies – 8 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Manufacturers of health care equipment and devices. Includes medical instruments, drug delivery systems, cardiovascular & orthopedic devices, and diagnostic equipment. Manufacturers of health care supplies and medical products not classified elsewhere. Includes eye care products, hospital supplies, and safety needle & syringe devices.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Waste management	Disposal of medical equipment and supplies	Financial Markets & Information Users, Mediating Institution	153, 162
	Plastics use and management		Civil Society Organization	353, 367
Social	Migrant workers	Recruitment and employment	Mediating Institution	253
	Product and service quality and safety management		Financial Markets & Information Users	460
	Product safety design		Business, Financial Markets & Information Users	51, 153, 557
		Noise	Business	372
Other	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389
	Political accountability		Financial Markets & Information Users	394, 616



## 45 – Healthcare Providers and Services, and Healthcare Technology -21 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Providers of patient health care services. Includes dialysis centers, lab testing services, and pharmacy management services. Also includes companies providing business support services to health care providers, such as clerical support services, collection agency services, staffing services and outsourced sales & marketing services. Owners and operators of health care facilities, including hospitals, nursing homes, rehabilitation centers and animal hospitals. Owners and operators of Health Maintenance Organizations (HMOs) and other managed plans. Companies providing information technology services primarily to health care providers. Includes companies providing application, systems and/or data processing software, internet-based tools, and IT consulting services to doctors, hospitals or businesses operating primarily in the health care sector. Distributors and wholesalers of health care products not included elsewhere.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Toxic chemicals and materials	Hazardous chemical and toxin use	Business	232, 489, 496
	Plastics use and management		Civil Society Organization	353, 367
	Healthcare waste management		Mediating Institution	445, 593
		Healthcare, medical research facilities and laboratories	Mediating Institution	102, 242
		Infectious waste	Civil Society Organization	527
		Pharmaceutical products and items for handling them	Business, Civil Society Organization	44, 240, 527
		Technology for waste sterilization and/or destruction	Business	123, 241
Social	Migrant workers	Recruitment and employment	Mediating Institution	253
	Privacy of medical records and genetic data		Mediating Institution	66
	Access to quality medical treatments	Racial and ethnic disparities	Business	494
	Care quality	Staff training, staffing ratios per patient and turnover rates	Labor	245, 362
	Clinical trials	Consent processes	Mediating Institution	66

#### 45 – Healthcare Providers and Services, and Healthcare Technology – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>	
Social	Disease spread control	Health care facilities	Civil Society Organization	583, 586	
	Food quality	Catering services	Business	357	
	Health service effectiveness	Cost effectiveness of key health interventions	Mediating Institution	584	
	Medicines management	Patient safety and environmental impacts	Mediating Institution	590	
	Corruption		Access to and quality of treatments	Business	505, 555
			Healthcare systems and services	Civil Society Organization	34, 506
Other	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389	
	Political accountability		Financial Markets & Information Users	394, 616	
	Public health service effectiveness	Laboratory readiness - Outbreaks of novel, emerging and dangerous pathogens	Mediating Institution	591	

## 46 – Pharmaceuticals, Biotechnology and Life Sciences – 36 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Companies primarily engaged in the research, development, manufacturing and/or marketing of products based on genetic analysis and genetic engineering. Includes companies specializing in protein-based therapeutics to treat human diseases. Companies engaged in the research, development or production of pharmaceuticals. Includes veterinary drugs. Companies enabling the drug discovery, development and production continuum by providing analytical tools, instruments, consumables & supplies, clinical trial services and contract research services. Includes firms primarily servicing the pharmaceutical and biotechnology industries.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
Environmental	Materials sourcing	Sourcing standards for collection of wild plant populations and species	Civil Society Organization	176, 259	
	Materials sourcing and use	Plastic products	Civil Society Organization	353, 367	
	Biodiversity	Genetic engineering (GE) risks	Civil Society Organization	237	
	Biological waste management		Mediating Institution	593	
Social	Labor conditions	Human capital management	Financial Markets & Information Users	460	
	Occupational health and safety	Safety information related to hazardous materials	Business	436	
	Occupational health and safety management	Exposure to chemical, biological, physical hazards and physically demanding tasks	Business	436	
	Access to medicines		Generic medicines - Knowledge sharing	Business	296, 568
			Pricing structure	Financial Markets & Information Users	153
			Pricing, research priorities, and intellectual property rights	Financial Markets & Information Users, Mediating Institution	66, 460
	Biosafety and laboratory biosecurity		Mediating Institution	587	
	Biotechnology product safety	Safety assessment of genetically engineered (GE) crops	Mediating Institution	418	
Clinical trials	Free consent of trial participants	Mediating Institution	66		

#### 46 – Pharmaceuticals, Biotechnology and Life Sciences – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
Social	Clinical trials	Transparency on trial results	Business	479	
	Medical products safety		Financial Markets & Information Users	153	
		Biotechnology products	Financial Markets & Information Users	460	
		Chemicals use - Phthalates and parabens	Business	479	
		Pharmacogenomics and drug safety	Financial Markets & Information Users	460	
		Safety assessment of genetically engineered (GE) crops	Mediating Institution	422	
		Vaccine pharmacovigilance	Mediating Institution	589	
	Medicine and drug labeling	Correct use promotion	Mediating Institution	590	
		Side-effects information	Business	479	
	Patient privacy	Medical records and genetic data	Mediating Institution	66	
	Product design	Harmless degradation	Civil Society Organization	19	
	Take back of pharmaceutical products		Civil Society Organization	388	
	Other	Animal welfare	Animal testing	Business	436
		Business strategy	Demographic change	Business	370
Emergency preparedness		Outbreaks of novel, emerging and dangerous pathogens	Mediating Institution	591	
Medical innovation		Intellectual property rights	Mediating Institution	82	
		Life science research	Mediating Institution	585	
		Neglected diseases	Mediating Institution	66	
Political accountability			Financial Markets & Information Users	394, 616	
Production risks		Constraints on supply of materials	Civil Society Organization	153	
Safety and ethical standards		Outsourcing of clinical trials	Business	479	
Sourcing strategy and policies		Sourcing standards for child labor in wild plant collection	Civil Society Organization	176, 375	
		Sourcing standards for working conditions in wild plant collection	Civil Society Organization	176	

## 47 – Electric Utilities and Independent Power Producers and Energy Traders (including fossil, alternative and nuclear energy) - 71 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Companies that produce or distribute electricity. Includes both nuclear and non-nuclear facilities. Companies that operate as Independent Power Producers (IPPs), Gas & Power Marketing & Trading Specialists and/or Integrated Energy Merchants. Includes producers of solar power and wind power, used to generate electricity. Also includes companies that generate electricity and/or power through alternative energy sources such as biogas, biomass, clean energy, geothermal, waste, water and waves.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
Economic	Carbon emission trading		Civil Society Organization, Financial Markets & Information Users	153, 205*	
		Trading schemes	Business	479	
	Government subsidies	Renewable energy technologies	Business	479	
Environmental	Materials use	Non-renewable materials	Mediating Institution	578, 580	
	Energy efficiency of power production		Business	479	
		Fuel and emissions reduction	Civil Society Organization	205*	
		Transmission and distribution efficiency	Civil Society Organization	205*	
	Energy production		Civil Society Organization	205*	
	Renewable and/or alternative energy sources			Mediating Institution	578, 581
		Biomass Life Cycle Assessment (LCA)	Civil Society Organization	92	
		Biomass production	Business, Civil Society Organization, Financial Markets & Information Users	92, 108, 479	
		Hydropower production	Business	605	
		Natural gas production	Business	519	
Electric utilities water management	Impact and risk assessments, and mitigation	Civil Society Organization	205*		
	Thermoelectric, thermal and hydroelectric production impacts on water	Mediating Institution	434		

#### 47 – Electric Utilities and Independent Power Producers and Energy Traders – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>	
Environmental	Electric utilities water management	Water use efficiency	Business	430, 556	
	Nuclear power plant water management	Thermal water discharge	Civil Society Organization	205*	
		Water consumption	Business, Civil Society Organization	208, 479	
	Water management	Collaborative approaches with other water resource users	Civil Society Organization	205*	
			Financial Markets & Information Users, Mediating Institution	109, 543	
	Hydroelectric infrastructure	Natural water systems impacts	Mediating Institution	434	
	Biodiversity and habitat management	Integrated resource management	Civil Society Organization	92	
			Offset habitats	Civil Society Organization	205*
			Pest and vegetation management - Line corridors, fragmentation and isolation	Civil Society Organization	205*
	Emissions to air		Financial Markets & Information Users	153	
	Emissions to air - GHG emissions		Civil Society Organization	205*	
		Management and reduction strategies	Business, Civil Society Organization	93, 205*	
	Emissions to air - Non-GHG emissions		Mediating Institution	109	
		Dust, mercury, etc.	Civil Society Organization	205*	
	Hazardous waste	Polychlorinated biphenyl (PCBs)	Civil Society Organization	205*	
	Nuclear waste	Adherence to Nuclear Security and Safety Conventions	Mediating Institution	278, 312	
Nuclear waste management	Nuclear power plant decommissioning	Mediating Institution	530		
	Pretreatment, treatment and conditioning processes	Mediating Institution	277		

## 47 – Electric Utilities and Independent Power Producers and Energy Traders – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>
Environmental	Nuclear waste management	Storage methods	Civil Society Organization, Mediating Institution	205*, 530
			Civil Society Organization, Financial Markets & Information Users, Mediating Institution	45, 109, 153, 479
Social	Skilled workers	Workforce training, retention, renewal and expansion	Business, Civil Society Organization	205*, 479
	Occupational health and safety	Employees, contractors and subcontractors	Civil Society Organization	205*
		Safety practices in electric utilities	Mediating Institution	278, 312
		Safety practices in electric utilities and transport	Business	124
	Impacts on local communities	Health risks from exposure to electric and magnetic fields	Civil Society Organization	205*
		Landscape, infrastructure and services, land-use, social structures and culture	Civil Society Organization	205*
	Local community displacement		Civil Society Organization	205*
	Local community engagement	New plant installment	Business, Civil Society Organization	205*, 479
	Access to electricity		Civil Society Organization	205*
	Land use rights		Mediating Institution	255
	Corruption	Water management	Civil Society Organization	508
	Demand-side management	Relevant customer information (e.g., safety, handling, measurement)	Civil Society Organization	205*
		Customer education	Business, Civil Society Organization	205*, 450, 551
		Customer energy consumption awareness	Business	86, 125
		Smart metering	Financial Markets & Information Users	153
Electricity supply	Electricity availability and reliability	Civil Society Organization	205*	

#### 47 – Electric Utilities and Independent Power Producers and Energy Traders – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>
Social	Electricity supply	Energy production shortfall due to material supply constraints	Financial Markets & Information Users	153
		Long-term planning	Civil Society Organization	205*
		Plant and grid design and planning	Mediating Institution	121, 579
		Prevention of interruption of services	Civil Society Organization	205*
		Quality service - Power supply and consistent voltage	Civil Society Organization	205*
	Nuclear power plant decommissioning	Costs	Business	519
		Safe decommissioning planning	Civil Society Organization	205*
Other	Construction of new facilities and electricity transport infrastructure		Financial Markets & Information Users	157
	Customer portfolio	Residential, industrial, institutional and commercial customers	Civil Society Organization	205*
	Facilities and infrastructure	Age of facilities	Financial Markets & Information Users	153
		Capacity and energy source	Civil Society Organization	205*
		Transmission and distribution lines	Civil Society Organization	205*
	Product portfolio	Capacity and energy source	Business, Financial Markets & Information Users	153, 553
	Business context	Exploitable resources, prices, laws and regulations, technical innovations, governmental subsidies, and public mindset	Business	552
	Emergency preparedness	Disaster/emergency and service recovery and restoration plans	Civil Society Organization	205*
	Network Transmission Regulations	Adherence to international and national regulations	Mediating Institution	104, 550
	Political accountability		Financial Markets & Information Users	394, 616
Reliance on contractors and subcontractors	Safety and reliability of operations	Civil Society Organization	205*	



#### 47 – Electric Utilities and Independent Power Producers and Energy Traders – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference <sup>o</sup>
Other	Research and product development	Reliable electricity and sustainable development	Civil Society Organization	205*
	Trade agreements on energy	Adherence to international and national agreements and/or regulations	Mediating Institution	577

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## 48 – Gas Utilities – 7 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Companies that distribute and transmit natural and manufactured gas. Excludes companies primarily involved in gas exploration or production and diversified midstream natural gas companies.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Energy efficiency	Demand-side management	Financial Markets & Information Users	460
		Heating systems	Mediating Institution	132, 390
		Natural gas utilities	Mediating Institution	16
		Supply-side management	Financial Markets & Information Users	460
Social	Land use rights	Project development	Mediating Institution	255
Other	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389
	Political accountability		Financial Markets & Information Users	394, 616

## 49 – Water Utilities – 32 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Companies that purchase and redistribute water to the end-consumer. Includes large-scale water treatment systems.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Energy efficiency of operations	Water treatment and wastewater treatment systems	Business	86, 430, 556, 562
	Natural water systems impacts	Water-related infrastructure	Mediating Institution	35, 434
	Fresh water availability	Management of reduction of fresh water availability due to water collection and distribution projects	Business, Civil Society Organization	32, 428, 561
			Business	605
			Business	605
	Wastewater quality	Risk management	Business	564, 565
	Wastewater reuse	Adherence to regulations on wastewater reuse	Business	563
	Water quality - End product	Type of water treatment	Business	32, 191
	Emissions to air	Wastewater treatment plants	Business	430, 544, 556
	Biosolids management	Wastewater treatment processes	Business	128, 216
	Pathogen grow management	Water management infrastructure	Mediating Institution	35
	Untreated wastewater discharge		Mediating Institution	78
	Water pollutants' treatment	Endocrine disruptors	Financial Markets & Information Users	460
	Recycled wastewater quality	Post wastewater treatment	Business	563
	Sewage and sludge treatment technologies		Financial Markets & Information Users	460
Social	Water use rights	Local communities' water use rights	Mediating Institution	252

#### 49 – Water Utilities – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Social	Access to fresh water	Water demand and water treatment increase due to population growth	Mediating Institution	377
	Access to water	Local community consumers	Mediating Institution	118
		Water pricing issues	Mediating Institution	66
	Drinking-water safety	Microbial and chemical hazards	Mediating Institution	588
	Corruption	Water allocation	Mediating Institution	516
		Water management	Civil Society Organization	508
	Local community engagement	New plant instalment	Business	479
Other	Business strategy	Climate change affecting business - Fresh water availability	Business	479
		Economic and environmental risks affecting business	Financial Markets & Information Users	460
		Fostering water demandside efficiency	Financial Markets & Information Users	460
	Corporate governance	Executive Board compensation	Business	521
		Gender participation on governance bodies	Financial Markets & Information Users	389
	Rainwater harvesting		Business	451
	Stakeholder relations to conduct business	Regulators and employees	Business	479
		Water management	Financial Markets & Information Users	460
	Water losses	Water distribution	Financial Markets & Information Users	460

## 50 – Solid Waste Management Utilities – 39 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Companies that collect, treat, dispose, recycle and manage waste.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
Environmental	Energy consumption	Renewable energy	Civil Society Organization	527	
		Waste treatment processes	Civil Society Organization	527	
	Water consumption	Waste treatment processes	Civil Society Organization	527	
	Emissions to air			Financial Markets & Information Users	153
		Capture, conversion and use of Landfill Gas (LFG)	Civil Society Organization	199	
		Waste collection activity	Civil Society Organization	355	
	Emissions to air - Bioaerosols and aerosolised dust	e.g., bacteria and fungi, endotoxins and glucans, viruses, yeasts, secondary metabolites including mycotoxins.	Civil Society Organization	196	
	Emissions to air - Furan and dioxin emissions	Incineration and co-incineration processes	Civil Society Organization	392	
	Emissions to air - GHG emissions	Incineration and co-incineration processes	Business	526	
		Landfill sites	Financial Markets & Information Users	460	
		Management and reduction strategies	Business	526	
	Wastewater management	Cleaning of exhaust gases or fly ash from incineration or co-incineration processes	Business	160	
	Waste management processes	Recycling, reuse and/or recovery of waste	Business, Financial Markets & Information Users	163, 460	
	Solid residues management	Post incineration	Civil Society Organization	527	
Special waste type management	Hazardous waste	Business	160		
	Healthcare equipment waste	Civil Society Organization	355, 527		

## 50 – Solid Waste Management Utilities – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Environmental	Special waste type management	Plastic waste	Civil Society Organization	353, 367
		Scrap tire waste	Business	126, 448
	Leachate management	Landfill sites	Civil Society Organization	141
	Odor management	Landfill sites	Civil Society Organization	196, 527
Social	Labor management relations		Business	479
	Occupational health and safety management	Education and training on health and safety issues	Business	497
		Waste collection	Civil Society Organization	355
	Occupational health and safety risks	Bioaerosols	Civil Society Organization	196
		Noise	Business	239
		Odor	Civil Society Organization	196
	Local community engagement	New plant instalment	Business	479
	Landfill site location	Impacts on local communities and land	Civil Society Organization	517
Other	Closing of landfill sites	Impacts on environment and human health	Civil Society Organization	332
	Corporate governance	Gender participation on governance bodies	Financial Markets & Information Users	389
	International, national or local solid waste management regulations and/or laws		Civil Society Organization	531
	Stakeholder relations to conduct business		Financial Markets & Information Users	460
	Treatment process innovation		Financial Markets & Information Users	460
	Waste collection	Traffic load	Civil Society Organization	355
		Transport efficiency	Financial Markets & Information Users	460
	Waste scavengers	Health and safety management	Civil Society Organization	461
		Landfill sites	Civil Society Organization	461

## 50 – Solid Waste Management Utilities – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Other	Waste selection systems		Civil Society Organization	355
	Waste trafficking	Hazardous waste	Civil Society Organization	149

## 51 – NGO – 30 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Organizations, which may also be referred to as 'private voluntary organizations', 'civil society organizations', and 'not-for-profit organizations'. Non-Governmental Organizations (NGOs) are formed for the purpose of serving a cause other than the pursuit or accumulation of profits for owners or investors. Involve a variety of activities devoted to a broad range of and adopt a broad spectrum of organizational forms.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
Economic	Funding	Donations and aid management	Civil Society Organization	211*, 433	
		Ethical funding and organizational independence	Civil Society Organization	211*	
		Ethical fundraising	Civil Society Organization	311	
	Indirect economic impacts	Local community	Civil Society Organization	211*	
	Local employment		Civil Society Organization	433	
Environmental	Emissions to air - GHG emissions	Management and reduction strategies	Civil Society Organization	433	
Social	Employment practices	Diversity, gender equality and non-discrimination	Civil Society Organization	311	
		People with disabilities	Civil Society Organization	96, 522	
	Labor conditions		Business	570	
		Training and awareness raising on disability	Civil Society Organization	96, 522	
		Workforce feedback and complaints mechanisms	Civil Society Organization	211*	
	Migrant workers	Recruitment and employment	Mediating Institution	253	
	Volunteers		Civil Society Organization	211*	
	Persons' with special needs access to goods and services		Civil Society Organization	96, 522	
	Local community engagement	Affected stakeholder engagement	Civil Society Organization	433	
	Corruption			Civil Society Organization	211*
		Among staff	Civil Society Organization	311	
	Fundraising and marketing communications	Contributors' rights	Civil Society Organization	211*	



## 51 – NGO – Cont.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°	
Other	Advocacy positions and public awareness campaigns		Civil Society Organization	211*	
		Alignment with organization's mission	Civil Society Organization	311	
		Campaign development	Civil Society Organization	433	
	Affected stakeholder engagement	Design, implementation, monitoring and evaluation of policies and programs	Civil Society Organization	211*	
	Business strategy	Interaction and coordination with other organizations	Civil Society Organization	211*	
	Corporate governance			Civil Society Organization	211*
		Gender participation on governance bodies		Financial Markets & Information Users	389
		Structure and management practices		Civil Society Organization	311
	Program design	Diversity and equal opportunity in program life cycle	Civil Society Organization	211*	
	Program effectiveness management			Civil Society Organization	211*
		Self-correction of programs and policies based on feedback and complaints received		Civil Society Organization	211*
	Sourcing strategy and policies	People with disabilities in the supply chain	Civil Society Organization	96, 522	

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## 52 – Public Agencies – 12 Topics

This table shows a list of topics identified as relevant by different stakeholder groups. They can be considered as stakeholders' suggestions or requests for topics to be monitored or disclosed by organizations.

°Additional information and all references can be found at <https://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

Public agencies from all tiers of government - including ministries, federal agencies, regional governing bodies, state agencies, city councils, departments, etc. International organizations, whole governments and cross-agencies.

Sustainability Category	Proposed Topic	Topic Specification (if available)	Constituency	Reference°
Economic	Procurement criteria and practices	Public policy priorities	Civil Society Organization	213*
	Transparency on public funds and assets management		Civil Society Organization	213*
Social	Migrant workers	Recruitment and employment	Mediating Institution	253
	Service quality standards		Civil Society Organization	213*
	Conflict of interest		Mediating Institution	416
	Corruption	Public procurement	Civil Society Organization	507
	Lobbying transparency		Mediating Institution	425
	Public policy positions	Plastics use and management	Civil Society Organization	353, 367
Other	Governance	Gender participation on governance bodies	Financial Markets & Information Users	389
	Public and other public agencies engagement	Engagement processes	Civil Society Organization	213*
	Sustainable development agenda	Public policies and implementation	Civil Society Organization	213*
		Vision and strategy	Civil Society Organization	213*

\*GRI Sector Guidance – Pilot Version

# Annexes

## Annex 1 Business Activity Groups Description

Business Activity Group	Description
1 Oil and Gas	<p>Drilling contractors or owners of drilling rigs that contract their services for drilling wells.</p> <p>Integrated oil companies and companies engaged in the exploration and production of oil and gas, as well as at least one other significant activity in either refining, marketing or transportation.</p> <p>Companies engaged in the refining and marketing of oil, gas and/or refined products not classified as Independent Power Producers &amp; Energy Traders.</p> <p>Companies engaged in the storage and/or transportation of oil, gas and/or refined products. Includes diversified midstream natural gas companies facing competitive markets, oil and refined product pipelines, coal slurry pipelines and oil &amp; gas shipping companies.</p>
2 Chemicals	<p>Companies that primarily produce industrial chemicals and basic chemicals. Including but not limited to plastics, synthetic fibers, films, commodity-based paints &amp; pigments, explosives, and petrochemicals.</p> <p>Producers of fertilizers, pesticides, potash or other agriculture-related chemicals.</p> <p>Manufacturers of industrial gases.</p> <p>Companies that primarily produce high value-added chemicals used in the manufacture of a wide variety of products, including but not limited to fine chemicals, additives, advanced polymers, adhesives, sealants and specialty paints, pigments and coatings.</p>
3 Construction Materials	<p>Manufacturers of construction materials including sand, clay, gypsum, lime, aggregates, cement, concrete, and bricks. Other finished or semi-finished building materials are included in Building Products.</p>
4 Mining - Coal	<p>Companies engaged in the exploration and diversified production or extraction of coal mining including metallurgical (coking).</p> <p>Companies primarily involved in the production and mining of coal. Includes bituminous (thermal) coal-mining companies.</p>
5 Mining - Iron, Aluminum, Other Metals	<p>Producers of iron ore mining and steel and related products.</p> <p>Producers of aluminum and related products, including companies that mine or process bauxite and companies that recycle aluminum to produce finished or semi-finished products. Excludes companies that primarily produce aluminum building materials classified as Building Products.</p> <p>Companies engaged in the diversified production or extraction of materials including but not limited to nonferrous metals, salt and borate, and phosphate rock.</p> <p>Companies engaged in the diversified production or extraction of metals and minerals not classified elsewhere.</p>

<b>Business Activity Group</b>	<b>Description</b>
6 Mining - Other (Rare Minerals, Precious Metals and Gems)	<p>Companies engaged in the exploration and production of gold and related products.</p> <p>Companies mining precious metals and minerals like platinum, silver and other precious metals. Companies engaged in the exploration and production of rare minerals (e.g., uranium)</p>
7 Forest and Paper Products - Forestry, Timber, Pulp and Paper, Rubber	<p>Owners and Operators of timber tracks, forest tree nurseries and sawmills. Manufacturers of timber and related wood products. Includes lumber for the building industry.</p> <p>Producers, converters, manufacturers merchants of all grades of paper.</p> <p>Manufacturers of paper and cardboard containers and packaging. Does not include makers of printed forms and paper items. Includes rubber and other forest products.</p>
8 Aerospace and Defense	Manufacturers of civil or military aerospace, aircrafts and defense equipment, parts or products. Includes defense electronics and space equipment.
9 Building Products	Manufacturers of building components and home improvement products and equipment. Includes producers of bathrooms, kitchen fixtures, air conditioning and heating. Excludes lumber and plywood classified under Forest Products, and cement and other materials classified under Construction Materials.
10 Construction and Engineering	Companies engaged in primarily non-residential construction. Includes civil engineering companies and large-scale contractors. Excludes companies classified under Home Building.
11 Home Building	Residential construction companies. Includes manufacturers of prefabricated houses and semi-fixed manufactured homes.
12 Electrical Equipment and Machinery	<p>Companies that produce electric cables and wires, electrical components or equipment.</p> <p>Manufacturers of power-generating equipment and other heavy electrical equipment, including power turbines, heavy electrical machinery intended for fixed-use and large electrical systems.</p> <p>Manufacturers of heavy duty trucks, rolling machinery, earth-moving and construction equipment, heavy farm machinery and manufacturers of related parts. Includes non-military shipbuilding.</p> <p>Manufacturers of industrial machinery and industrial components. Includes companies that manufacture presses, machine tools, compressors, pollution control equipment, elevators, escalators, insulators, pumps, roller bearings and other metal fabrications.</p>
13 Containers and Packaging	Manufacturers of metal, glass or plastic containers. Includes corks and caps.

Business Activity Group	Description
14 Trading Companies and Distributors, and Commercial Services and Supplies	<p>Trading companies and other distributors of industrial equipment and products.</p> <p>Companies providing commercial printing services. Includes printers primarily serving the media industry.</p> <p>Companies providing environmental and facilities maintenance services. Includes waste management, facilities management and pollution control services. Excludes large-scale water treatment systems classified under Water Utilities.</p> <p>Providers of office services and office supplies and equipment not classified elsewhere.</p> <p>Companies primarily providing labor oriented support services to businesses and governments. Includes commercial cleaning services, dining &amp; catering services, equipment repair services, industrial maintenance services, industrial auctioneers, storage &amp; warehousing, transaction services, uniform rental services, and other business support services.</p> <p>Companies providing security and protection services to business and governments. Includes companies providing services such as correctional facilities, security &amp; alarm services, armored transportation &amp; guarding. Excludes companies providing security software and home security services. Also excludes companies manufacturing security system equipment classified under Electronic Equipment &amp; Instruments.</p>
15 Professional Services	<p>Companies providing business support services relating to human capital management. Includes employment agencies, employee training, payroll &amp; benefit support services, retirement support services and temporary agencies. Includes companies involved in management consulting services, architectural design, business information or scientific research, marketing, and testing &amp; certification services. Excludes companies providing information technology consulting services.</p> <p>Companies primarily providing research and consulting services to businesses and governments not included elsewhere.</p>
16 Automobiles and Components	<p>Manufacturers of parts and accessories for automobiles and motorcycles. Companies that produce mainly passenger automobiles and light trucks. Excludes companies producing mainly heavy duty trucks classified under Electrical Equipment and Machinery.</p> <p>Companies that produce motorcycles, scooters or three-wheelers. Excludes bicycles. Excludes companies that produces tires.</p>
17 Tires	Manufacturers of tires.

Business Activity Group	Description
18 Consumer durables, Household and Personal Products	<p>Manufacturers of consumer electronics products including TVs, VCRs, hi-fi equipment, game consoles and related products. Excludes personal home computer manufacturers classified as Computer Hardware.</p> <p>Manufacturers of soft home furnishings or furniture, including upholstery, carpets and wall-coverings.</p> <p>Manufacturers of electric household appliances and related products. Includes manufacturers of power and hand tools, including garden improvement tools. Excludes personal computers.</p> <p>Manufacturers of durable household products, including cutlery, cookware, glassware, crystal, silverware, utensils, kitchenware and consumer specialties not classified elsewhere.</p> <p>Manufacturers of leisure products and equipment including sports equipment, bicycles and toys.</p> <p>Manufacturers of photographic equipment and related products.</p> <p>Producers of non-durable household products, including detergents, soaps, diapers and other tissue and household paper products not classified under Paper Products.</p> <p>Manufacturers of personal and beauty care products, including cosmetics and perfumes.</p>
19 Textiles, Apparel, Footwear and Luxury Goods	<p>Manufacturers of apparel, accessories &amp; luxury goods. Includes companies primarily producing designer handbags, wallets, luggage, jewelry and watches.</p> <p>Manufacturers of footwear. Includes sport and leather shoes. Manufacturers of textile and related products.</p>
20 Tobacco	<p>Manufacturers of cigarettes and other tobacco products.</p>
21 Retailing	<p>Distributors and wholesalers of general merchandise not classified elsewhere. Includes vehicle distributors. Mail order and TV home shopping retailers. Includes companies that provide door-to-door retail.</p> <p>Companies providing retail services primarily on the internet. Owners and operators of department stores.</p> <p>Owners and operators of stores offering diversified general merchandise. Excludes hypermarkets and large-scale super centers classified under Hypermarkets &amp; Super Centers.</p> <p>Retailers specialized mainly in apparel and accessories.</p> <p>Owners and operators of consumer electronics, computers, video and related products retail stores.</p> <p>Owners and operators of home and garden improvement retail stores. Includes stores offering building materials and supplies.</p> <p>Owners and operators of specialty retail stores not classified elsewhere. Includes jewelry stores, toy stores, office supply stores, health &amp; vision care stores, and book &amp; entertainment stores.</p> <p>Owners and operators of stores specializing in automotive retail. Includes auto dealers, gas stations, and retailers of auto accessories, motorcycles &amp; parts, automotive glass, and automotive equipment &amp; parts.</p> <p>Owners and operators of furniture and home furnishings retail stores. Includes residential furniture, home furnishings, housewares, and interior design.</p>

<b>Business Activity Group</b>	<b>Description</b>
22 Food and Consumer Staples Retailing	<p>Distributors of food products to other companies and not directly to the consumer.</p> <p>Owners and operators of primarily food retail stores.</p> <p>Owners and operators of hypermarkets and super centers selling food and a wide-range of consumer staple products.</p> <p>Owners and operators of primarily drug retail stores and pharmacies.</p>
23 Food and Beverage Processing	<p>Food processing companies. Producers of beer and malt liquors. Includes breweries.</p> <p>Distillers, vintners and producers of alcoholic beverages.</p> <p>Producers of non-alcoholic beverages including mineral waters.</p> <p>Producers of packaged foods including dairy products, fruit juices, meats, poultry, fish and pet foods.</p>
24 Food Production - Agricultural Production	Producers of agricultural products. Includes crop growers, owners of plantations and companies that produce and process foods but do not package and market them. Excludes companies classified as Forest Products and those that package and market food products.
25 Food Production - Animal Source Food Production**	<p>Companies that raise livestock and other producers of meat.</p> <p>Companies that raise poultry and other producers of poultry products. Fishing companies and companies that raise fish and other producers of fish products.</p>
26 Air Freight Transportation and Logistics	Companies providing air freight transportation, courier and logistics services, including package and mail delivery and customs agents.
27 Air Transportation - Airlines	Companies providing primarily passenger air transportation.
28 Air Transportation - Airport Services	Operators of airports and companies providing related services.
29 Water Transportation - Water Transportation	Companies providing goods or passenger water transportation.
30 Water Transportation - Ports and Services	Owners and operators of water ports and related services.
31 Ground Transportation - Railroads Transportation	Companies providing primarily goods and passenger rail transportation.
32 Ground Transportation - Trucking Transportation	Companies providing primarily goods and passenger land transportation. Includes vehicle rental and taxi companies.
33 Ground Transportation - Highways and Railtracks	Owners and operators of roads, tunnels and railtracks.

Business Activity Group	Description
34 Banks, Diverse Financials and Insurance	<p>Commercial banks whose business derives primarily from commercial lending operations and have significant business activity in retail banking and small and medium corporate lending. Regional banks tend to operate in limited geographic regions.</p> <p>Financial institutions providing mortgage and mortgage related services. These include financial institutions whose assets are primarily mortgage related, savings &amp; loans, mortgage GSE's (government sponsored enterprises), mortgage lending institutions, building societies and companies providing insurance to mortgage banks.</p> <p>Providers of a diverse range of financial services and/or with some interest in a wide range of financial services including banking, insurance and capital markets, but with no dominant business line. Includes diversified financial companies.</p> <p>Providers of specialized financial services. Includes credit agencies, stock exchanges and specialty boutiques.</p> <p>Providers of consumer finance services, including personal credit, credit cards, lease financing, travel-related money services and pawn shops.</p> <p>Financial institutions primarily engaged in investment management and/or related custody and securities fee-based services. Includes companies operating mutual funds, closed-end funds and unit investment trusts.</p> <p>Financial institutions primarily engaged in investment banking &amp; brokerage services, including equity and debt underwriting, mergers and acquisitions, securities lending and advisory services.</p> <p>Financial institutions primarily engaged in diversified capital markets activities, including a significant presence in at least two of the following area: large/major corporate lending, investment banking, brokerage and asset management.</p> <p>Insurance and reinsurance brokerage firms.</p> <p>Companies providing primarily life, disability, indemnity or supplemental health insurance. Insurance companies with diversified interests in life, health and property and casualty insurance.</p> <p>Companies providing primarily property and casualty insurance.</p> <p>Companies providing primarily reinsurance.</p>



Business Activity Group	Description
35 Real Estate	<p>Companies or Trusts engaged in the acquisition, development, ownership, leasing, management and operation of industrial properties. Includes companies operating industrial warehouses and distribution properties.</p> <p>Companies or Trusts that service, originate, purchase and/or securitize residential and/or commercial mortgage loans. Includes trusts that invest in mortgage-backed securities and other mortgage related assets.</p> <p>Companies or Trusts engaged in the acquisition, development, ownership, leasing, management and operation of office properties, residential properties including multifamily homes, apartments, manufactured homes and student housing properties, of shopping malls, outlet malls, neighborhood and community shopping centers, and of properties not classified elsewhere. Includes trusts that operate and invest in health care, leisure, hotel/resort and storage properties.</p> <p>Companies engaged in a diverse spectrum of real estate activities including real estate development &amp; sales, real estate management, or real estate services.</p> <p>Companies engaged in operating real estate properties for the purpose of leasing &amp; management.</p> <p>Companies that develop real estate and sell the properties after development. Excludes companies classified under Home Building.</p> <p>Real estate service providers such as real estate agents, brokers &amp; real estate appraisers.</p>
36 Software and Services	<p>Companies developing and marketing internet software and/or providing internet services including online databases and interactive services, web address registration services, database construction and internet design services. Excludes companies classified under Internet Retail.</p> <p>Providers of information technology and systems integration services. Includes information technology consulting and information management services.</p> <p>Providers of commercial electronic data processing and/or business process outsourcing services. Includes companies that provide services for back-office automation.</p> <p>Companies engaged in developing and producing software designed for specialized applications for the business or consumer market. Includes enterprise and technical software.</p> <p>Companies engaged in developing and producing systems and database management software.</p>

Business Activity Group	Description
37 Technology Hardware and Equipment	<p>Manufacturers of communication equipment and products, including LANs, WANs, routers, telephones, switchboards and exchanges.</p> <p>Manufacturers of personal computers, servers, mainframes and workstations. Includes manufacturers of Automatic Teller Machines (ATMs).</p> <p>Manufacturers of electronic computer components and peripherals. Includes data storage components, motherboards, audio and video cards, monitors, keyboards, printers and other peripherals. Excludes semiconductors.</p> <p>Manufacturers of electronic equipment and instruments including analytical, electronic test and measurement instruments, scanner/barcode products, lasers, display screens, point-of-sales machines, and security system equipment.</p> <p>Manufacturers of electronic components. Includes electronic components, connection devices, electron tubes, electronic capacitors and resistors, electronic coil, printed circuit board, transformer and other inductors, signal processing technology/components.</p> <p>Producers of electronic equipment mainly for the OEM (Original Equipment Manufacturers) markets.</p> <p>Distributors of technology hardware and equipment. Includes distributors of communications equipment, computers &amp; peripherals, semiconductors, and electronic equipment and components.</p> <p>Manufacturers of office electronic equipment including copiers and faxes.</p>
38 Semiconductors and Semiconductors Equipment	<p>Manufacturers of semiconductor equipment, including manufacturers of the raw material and equipment used in the solar power industry. Manufacturers of semiconductors and related products, including manufacturers of solar modules and cells.</p>
39 Telecommunication Services	<p>Providers of communications and high-density data transmission services primarily through a high bandwidth/fiber-optic cable network.</p> <p>Operators of primarily fixed-line telecommunications networks and companies providing both wireless and fixed-line telecommunications services not classified elsewhere.</p> <p>Providers of primarily cellular or wireless telecommunication services, including paging services.</p>
40 Hotels, Restaurants and Leisure, and Tourism Services	<p>Owners and operators of hotels, resorts and cruise-ships. Includes travel agencies, tour operators and related services not classified elsewhere.</p> <p>Owners and operators of leisure facilities, including sport and fitness centers, stadiums, golf courses and amusement parks.</p> <p>Owners and operators of restaurants, bars, pubs, fast-food or take-out facilities. Includes companies that provide food catering services.</p> <p>Tourism organizations.</p> <p>Owners and operators of casinos and gaming facilities.</p> <p>Companies providing lottery and betting services.</p>

Business Activity Group	Description
41 Education Services	Companies and organizations providing educational services, either on-line or through conventional teaching methods. Includes private universities, correspondence teaching, providers of educational seminars, educational materials and technical education. Excludes companies providing employee education programs classified as Human Resources & Employment Services.
42 Specialized Consumer Services	Companies providing consumer services not classified elsewhere. Includes residential services, home security, legal services, personal services, renovation & interior design services, consumer auctions and wedding & funeral services. Includes Event Organizers.
43 Media	<p>Owners and operators of television or radio broadcasting systems, including programming. Includes radio and television broadcasting, radio networks, and radio stations.</p> <p>Providers of cable or satellite television services. Includes cable networks and program distribution.</p> <p>Companies that engage in producing and selling entertainment products and services, including companies engaged in the production, distribution and screening of movies and television shows, producers and distributors of music, entertainment theaters and sports teams.</p> <p>Publishers of newspapers, magazines and books, and providers of information in print or electronic formats.</p> <p>Manufacturers of home entertainment software and educational software used primarily in the home.</p> <p>Companies providing advertising, marketing or public relations services.</p>
44 Healthcare Equipment and Supplies	<p>Manufacturers of health care equipment and devices. Includes medical instruments, drug delivery systems, cardiovascular &amp; orthopedic devices, and diagnostic equipment.</p> <p>Manufacturers of health care supplies and medical products not classified elsewhere. Includes eye care products, hospital supplies, and safety needle &amp; syringe devices.</p>
45 Healthcare Providers and Services, and Healthcare Technology	<p>Providers of patient health care services. Includes dialysis centers, lab testing services, and pharmacy management services. Also includes companies providing business support services to health care providers, such as clerical support services, collection agency services, staffing services and outsourced sales &amp; marketing services.</p> <p>Owners and operators of health care facilities, including hospitals, nursing homes, rehabilitation centers and animal hospitals.</p> <p>Owners and operators of Health Maintenance Organizations (HMOs) and other managed plans.</p> <p>Companies providing information technology services primarily to health care providers. Includes companies providing application, systems and/or data processing software, internet-based tools, and IT consulting services to doctors, hospitals or businesses operating primarily in the health care sector.</p> <p>Distributors and wholesalers of health care products not included elsewhere.</p>

Business Activity Group	Description
46 Pharmaceuticals, Biotechnology and Life Sciences	<p>Companies primarily engaged in the research, development, manufacturing and/or marketing of products based on genetic analysis and genetic engineering. Includes companies specializing in protein-based therapeutics to treat human diseases.</p> <p>Companies engaged in the research, development or production of pharmaceuticals. Includes veterinary drugs.</p> <p>Companies enabling the drug discovery, development and production continuum by providing analytical tools, instruments, consumables &amp; supplies, clinical trial services and contract research services. Includes firms primarily servicing the pharmaceutical and biotechnology industries.</p>
47 Electric Utilities and Independent Power Producers and Energy Traders (including fossil, alternative and nuclear energy)	<p>Companies that produce or distribute electricity. Includes both nuclear and non-nuclear facilities.</p> <p>Companies that operate as Independent Power Producers (IPPs), Gas &amp; Power Marketing &amp; Trading Specialists and/or Integrated Energy Merchants. Includes producers of solar power and wind power, used to generate electricity. Also includes companies that generate electricity and/or power through alternative energy sources such as biogas, biomass, clean energy, geothermal, waste, water and waves.</p>
48 Gas Utilities	Companies that distribute and transmit natural and manufactured gas. Excludes companies primarily involved in gas exploration or production and diversified midstream natural gas companies.
49 Water Utilities	Companies that purchase and redistribute water to the end-consumer. Includes large-scale water treatment systems.
50 Solid Waste Management Utilities	Companies that collect, treat, dispose, recycle and manage waste.
51 NGO	<p>Organizations, which may also be referred to as 'private voluntary organizations', 'civil society organizations', and 'not-for-profit organizations'.</p> <p>Non-Governmental Organizations (NGOs) are formed for the purpose of serving a cause other than the pursuit or accumulation of profits for owners or investors. Involve a variety of activities devoted to a broad range of and adopt a broad spectrum of organizational forms.</p>
52 Public Agencies	<p>Public agencies from all tiers of government - including ministries, federal agencies, regional governing bodies, state agencies, city councils, departments, etc.</p> <p>International organizations, whole governments and cross-agencies.</p>

\* This table has been created for the GRI's MATERIAL SUSTAINABILITY TOPICS: sector focused global research. Based on GICS, GRI, ICB, SAM Industry classifications

\*\*The original wording: Food Production – Meat, Poultry, Fish has been changed to the more generic Food Production – Animal source food production, to allow the inclusion of dairy and other produce.

## Annex 2

### Organizations included in the research by constituency

Constituency	Organization	Constituency	Organization
Business	Airports Council International (ACI)*	Business	Construction Products Association (CPA)
Business	American Chemistry Council (ACC)	Business	Consumer Electronics Association (CEA)
Business	American Gas Association (AGA)	Business	Dairy Australia
Business	American Hospitals Association (AHA)	Business	Danish Fashion Institute (DAFI)
Business	Antwerp Port Authority*	Business	Eco-Emballages*
Business	Assicurazioni Generali S.p.A.*	Business	Electronic Industry Citizenship Coalition (EICC)*
Business	Associated School of Construction (ASC)	Business	Energy Network Associations (ENA)
Business	Association of American Railroads (AAR)	Business	Energy Retailers Association of Australia (ERAA)
Business	Association of Metropolitan Water Agencies (AMWA)	Business	Enviro.aero blog*
Business	Australian Council of Trade Unions (ACTU)	Business	Eucomed
Business	Australian Information Industry Association (AIIA)	Business	EuroCommerce
Business	Australian Meat Industry Council (AMIC)	Business	Eurofuel: The European Heating Oil Association
Business	Australian Meat Processor Corporation (AMPC)	Business	European Automobile Manufacturers Association (ACEA)
Business	Australian Water Association (AWA)	Business	European Cigar Manufacturers Association (ECMA)
Business	BASF Global*	Business	European Confederation of Woodworking Industries (CEI bois)
Business	Better Cotton Initiative (BCI)*	Business	European Construction Industry Federation (FIEC)
Business	BHP Billiton*	Business	European Crop Protection Association (ECPA)
Business	British Office Supplies and Services Federation (BOSS)	Business	European Fat Processors and Renderers Associations (EFPRA)
Business	Cecabank	Business	European Network of Construction Companies for Research and Development (ENCORD)
Business	Chartered Institution of Wastes Management (CIWM)	Business	European Tire and Rubber Manufacturers (ETRMA)
Business	ConAgra Foods, Inc.*	Business	Foreign Trade Association (FTA)
Business	Confederation of European Paper Industries (CEPI)	Business	Galp Energia*
Business	Consolidated Contractors International Company (CCC)*		
Business	Construction Material Processors Association (CMPA)		

Constituency	Organization
Business	Globale-Sustainability Initiative (GeSI)*
Business	Global Health Care Anti-Fraud Network (GHCAN)*
Business	Global Sustainable Tourism Council (GSTC)*
Business	Green Building Council South Africa (GBCSA)
Business	Grocery Manufacturers Association (GMA)*
Business	Grupo Antolin*
Business	Health Care Without Harm*
Business	Healthcare Supply Chain Association (HSCA)
Business	Innovation Center for U.S Dairy
Business	Institute of Management Consultants USA (IMC)
Business	International Air Transport Association (IATA)*
Business	International Aluminium Institute*
Business	International Association of Oil & Gas Producers (OGP)*
Business	International Civil Aviation Organization (ICAO)*
Business	International Council of Chemical Associations (ICCA)*
Business	International Council on Mining and Metals (ICMM)*
Business	International Federation of Pharmaceutical Manufacturers & Associations (IFPMA)*
Business	International Organization of Public Transport*
Business	International Petroleum Industry Environmental Conservation Association (IPIECA)*
Business	International Road Transport Union*
Business	International Tobacco Growers Association (ITGA)*
Business	International Union of Railways (UIC)*

Constituency	Organization
Business	Jia Hsin Co., Ltd.
Business	Keegan Resources Inc.*
Business	Lypsso Network*
Business	Minor Metals Trade Association (MMTA)*
Business	Munich Airport
Business	National Electrical Manufacturers Association (NEMA)
Business	National Mining Association (NMA)
Business	Plastics and Chemicals Industries Association (PACIA)
Business	Real Property Association of Canada (REALPac)
Business	Responsible Supply Chain Association (RSCA)
Business	Retail Industry Leaders Association (RILA)
Business	Roth Rural & Regional Pty Ltd.*
Business	Rubber Manufacturers Association (RMA)
Business	Société Générale Corporate & Investment Banking (SG CIB)
Business	Sustainable Food Trade Association (SFTA)
Business	Telefónica S.A.*
Business	The Beverage Industry Environmental Roundtable (BIER)*
Business	The European Apparel and Textile Organisation (Euratex)
Business	The European Chemical Industry Council-CEFIC
Business	The European Organization for Packaging and the Environment (EUROPEN)
Business	The International Council of Forest and Paper Associations (ICFPA)*
Business	The International Lead Zinc Research Organisation (ILZRO)*
Business	The Medical Equipment & Technology Association (META)*

Constituency	Organization
Business	The Silver Institute*
Business	ThyssenKrupp AG*
Business	Verbund AG
Business	Victorian Water Industry Association
Business	Waste-to-Energy Research and Technology Council (WtERT)*
Business	Water Environment Federation (WEF)
Business	Water Services Association of Australia (WSAA)
Business	World Association of Non-Governmental Organizations (WANGO)*
Business	World Fair Trade Association (IFAT)*
Business	World Intellectual Capital Initiative (WICI)*
Business	World LP Gas Association (WLPGA)*
Business	World Renderers Organization (WRO)*
Business	World Savings Banks Institute/European Savings Banks Group*
Business	World Steel Association (worldsteel)*
Business	World Water Council (WWC)*
Business	Cheuvreux Credit Agricole Group (CA Cheuvreux)*
Business	Credit Suisse*
Business	UBS
Business	UniCredit Bank
Business	Gold Fields Limited*
Business	Pharmaceutical Supply Chain Initiative (PSCI)*
Civil Society Organization	Fair Wear Foundation*
Civil Society Organization	Centre for Research on Multinational Corporations (SOMO)*
Civil Society Organization	Council on Sustainable Biomass Production (CSBP)
Civil Society Organization	Fairwild foundation*

Constituency	Organization
Civil Society Organization	First Peoples Worldwide*
Civil Society Organization	Forest Footprint Disclosure Project (FFD)*
Civil Society Organization	Forest Stewardship Council (FSC)*
Civil Society Organization	Forest Stewardship Council (FSC) - GlobalDevelopment*
Civil Society Organization	Fundación ONCE
Civil Society Organization	Greenpeace International*
Civil Society Organization	INGO Accountability Charter*
Civil Society Organization	International Seed Federation*
Civil Society Organization	International Solid Waste Association (ISWA)*
Civil Society Organization	Marine Stewardship Council (MSC)*
Civil Society Organization	Oxfam International*
Civil Society Organization	Plastic Disclosure Project*
Civil Society Organization	Publish What You Pay - Australia*
Civil Society Organization	Sustainable Cotton Project (SCP)
Civil Society Organization	The Codex Alimentarius International Food Standard*
Civil Society Organization	The European Association for the Education of Adults (EAEA)
Civil Society Organization	The Institute for Sustainable Communication (ISC)
Civil Society Organization	The International Society for Quality in Health Care (ISQua)*
Civil Society Organization	Transparency International*
Civil Society Organization	World Education*

Constituency	Organization
Civil Society Organization	World Packaging Organisation (WPO)*
Civil Society Organization	World Wide Fund for Nature (WWF)*
Civil Society Organization	Natural Resources Defense Council (NRDC)*
Financial Markets & Information Users	Natixis*
Financial Markets & Information Users	Committee on Sustainability Assessment (COSA)*
Financial Markets & Information Users	EcoVadis*
Financial Markets & Information Users	oekom research AG*
Financial Markets & Information Users	Quantum Financial Planning LLC
Financial Markets & Information Users	Robecosam*
Financial Markets & Information Users	European Federation of Financial Analysts Societies (EFFAS)/ Society of Investment Professionals in Germany (DVFA)
Financial Markets & Information Users	Sustainalytics*
Labor	AFL-CIO*
Labor	Building and Wood Worker's International*
Labor	International Transport Workers Federation*
Mediating Institution	EM Centre
Mediating Institution	Bocconi University
Mediating Institution	Business for Social Responsibility (BSR)*
Mediating Institution	Civil Aviation Authority of New Zealand
Mediating Institution	Civil Aviation Safety Authority (CASA)

Constituency	Organization
Mediating Institution	Cornell University Library (CUL)
Mediating Institution	Curtin University Sustainability Policy Institute*
Mediating Institution	Department for Environment, Food and Rural Affairs (DEFRA)
Mediating Institution	Education, Audiovisual & Culture Executive Agency (EACEA)
Mediating Institution	European Energy Institute (EEI)
Mediating Institution	European Federation for Transport and Environment*
Mediating Institution	European Sustainable Investment Forum (EUROSIF)
Mediating Institution	Footprint Partners*
Mediating Institution	Greenview*
Mediating Institution	Hogeschool-Universiteit Brussel
Mediating Institution	Institute for Human Rights and Business*
Mediating Institution	International Atomic Energy Agency (IAEA)*
Mediating Institution	International Energy Agency*
Mediating Institution	International Labour Foundation*
Mediating Institution	International Maritime Organization*
Mediating Institution	International Organization for Standardization (ISO)*
Mediating Institution	Lawrence Berkeley National Laboratory
Mediating Institution	National Foundation for Educational Research
Mediating Institution	Organization for Economic Co-Operation and Development (OECD)*
Mediating Institution	Responsible Resources & Roots Engagement (3R Engagement)*



Constituency	Organization
Mediating Institution	Forestry Solutions
Mediating Institution	The Materials Project*
Mediating Institution	Transport Research Board
Mediating Institution	Transportation Security Administration (TSA)
Mediating Institution	UK Green Building Council
Mediating Institution	United Nations Global Compact*
Mediating Institution	UN Water*
Mediating Institution	United Nations Educational, Scientific and Cultural Organization, International Bureau of Education (UNESCO IBE)*
Mediating Institution	United Nations Children's Fund (UNICEF)*
Mediating Institution	United Nations Environment Programme (UNEP)*

Constituency	Organization
Mediating Institution	United Nations Environment Programme Finance Initiative (UNEP FI)*
Mediating Institution	United States Department of Transportation (DOT)
Mediating Institution	United States Environment Protection Agency (EPA)
Mediating Institution	United States Federal Aviation Administration Office of Environment and Energy (FAA)
Mediating Institution	University of Barcelona
Mediating Institution	World Bank*
Mediating Institution	World Energy Council*
Mediating Institution	World Health Organization (WHO)*
Mediating Institution	World Trade Organization (WTO)*

*\*Organizations with global reach*

## Annex 3

### Categories and Aspects in the GRI G4 Guidelines

Category	Economic	Environmental			
Aspects	Economic Performance Market Presence Indirect Economic Impacts Procurement Practices	Materials Energy Water Biodiversity Emissions Effluents and Waste Products and Services Compliance Transport Overall Supplier Environmental Assessment Environmental Grievance Mechanisms			
Category	Social				
Sub- categories	Labor Practices and Decent Work	Human Rights	Society	Product Responsibility	
Aspects	Employment Labor/Management relations Occupational Health and Safety Training and Education Diversity and Equal Opportunity Equal Remuneration for Women and Men Supplier Assessment for Labor Practices Labor Practices Grievance Mechanisms	Investment Non-Discrimination Freedom of Association and Collective Bargaining Child labor Forced or Compulsory Labor Security Practices Indigenous Rights Assessment Supplier Human Rights Assessment Human Rights Grievance Mechanisms	Local Communities Anti-Corruption Public Policy Anti-Competitive Behavior Compliance Supplier Assessment for Impacts on Society Grievance Mechanisms for Impacts on Society	Customer Health and Safety Product and Service Labeling Marketing Communications Customer Privacy Compliance	

The word **topic** is used in the Guidelines to refer to any possible sustainability subject. The word **Aspect** is used in the Guidelines to refer to the list of subjects covered by the Guidelines.

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Quantum Financial Planning LLC  
Responsible Resources & Roots  
Engagement  
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